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Financial Resource Allocation in Texas: How Does Money Matter

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Financial Resource Allocation in Texas: How Does Money Matter

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Dedication

This work is dedicated to my husband, Noel Thomas Villarreal, for the unwavering, positive support every single day of study, reading, writing, and preparing for graduation with „our‟ Doctoral Degree. To my precious daughters Faith Marie and Hope Cathryn, who have lost many hours of time with their mother. I pray those hours are used to advance the academic success of thousands of children in the public school system. To my parents Dr. Juan S. and Juanita Y. González, whose prayers have made every success sweet and every failure a moment of prayerful reflection. Finally, to my brothers Carlos, José, and Juan III for their generous prayers and support during this special time. I will always look back to the time in the doctoral program with some degree of awe and know this work was completed with Divine intervention in the midst of life, work, and family.

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Abstract

Financial Resource Allocation in Texas: How Does Money Matter

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The study examined school district expenditures in Texas and their correlations with student achievement. The following research question guided this study: Which resource allocations produce statistically significant correlations between the resource allocation variances among school district and student achievement?

An ordinal logistic regression analysis included 1009 school districts in the State of Texas, 18 of 26 possible finance function codes provided per-pupil dollar amounts, and 9 of 11 possible demographic categories were utilized for the study. The study held the school district as the unit of analysis. The statistical model was used to regress the dollar amounts categorized by financial function codes and percent student demographics to determine if a relationship existed with the dependent variable of the Texas Education Agency‟s defined accountability rating during the 5-year time period—2004-2008.

At the national level, there is a long-standing debate over whether the amount of money allocated to education affects student achievement. The literature review presents

two sides of the debate concerning whether financial resources make a difference with regard to student achievement as represented through district-level accountability ratings.

The research revealed that specific school district resource allocations by function code are statistically significant with regard to district level accountability measures through the Texas Education Agency (TEA) accountability system. However, the odds ratios temper the impact of the significance. The research also revealed that demographics are statistically significant in the State of Texas accountability system.

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CHAPTER 1: INTRODUCTION

> A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the state to establish and make suitable provision for the support and maintenance of an efficient system of public fee schools.
>
> *Article VII, Section 1 of the Texas State Constitution adopted in 1876.*

> Perhaps no issue in the economics of education is as contentious as debates about the role and impact of school resources. Governments, legislatures, and at time courts routinely decide on the amount of money and resources to go to schools.
>
> Hanushek, E. A. (2006). *Handbook of the Economics of Education*.

General Introduction

The public education system has been the focus of reform efforts for the past four decades. Educational reform was initially prompted by the Equality of Educational Opportunity Report (Coleman, 1966). The Coleman Report was a 737-page study which reached ―the unsettling conclusion that school might not be society‘s great equalizer after all‖ (Viadero, 2006). The Coleman Report went so far as to state that, family background was the major determinant of student achievement. Subsequently, ―A Nation at Risk‖ (1983) was released creating a national sense of urgency to improve the quality of teaching and learning in public schools. The public education system has worked toward improvement since these reports were published.

The financial means to attain educational improvements have long been sought by local school districts to implement the necessary reforms. However, the financial means have not been easy to find. The United States Constitution does not provide for the education of citizens. The responsibility for education is delegated to the states.

Financing public schools is also the obligation of each state. The Texas Constitution supports the idea of an educated citizenry as essential to the protection of liberties and rights. Financing Texas public schools is accomplished through state and local sources as well as the Foundation School Program (FSP). The FSP uses state money to offset variations in local revenue. According to Article VII of the Texas Constitution, the state legislature must create a governance structure to support the ―diffusion of knowledge‖ that is both ―suitable‖ and ―efficient.‖ Arguments ensue from every definition of suitable and efficient to bring money into the spotlight and forefront of debate.

Statement of the Problem

There are two main issues that have made money the focus of debate. First, spending has increased at a phenomenal rate compared with other industries (Hanushek, 1996b; Hoxby, 1996). Critics state that the expenditures have not resulted in gains. However, according to the National Assessment of Educational Progress (NAEP) Report Card for 2008, the historical trend shows that academic gaps are closing among Blacks, Whites, and Hispanics. The current issue with the NAEP results is that improvements among certain student groups have ceased beginning with the 2004 test results. Second, accountability systems have had limited success in closing the academic gap (Hanushek & Raymond, 2005). The accountability systems create a cost for both state level implementation and district level execution. The result is increasing finances allocated to public education with limited evidence of academic success according to the data from the various accountability systems.

The research community has reached mixed conclusions about the relationship between public school financial resources and student academic achievement. On one side of the debate, researchers have argued since the 1960s (e.g., Coleman, 1966; Hanushek, 1995, 1996b, 1997) that money does not matter with regard to student achievement. They demonstrate that expenditures per pupil have increased dramatically over the past century. The opposing position is represented in the literature as well (e.g., Ferguson, 1991; Greenwald, Hedges, & Laine, 1996; Hedges, Laine, & Greenwald, 1994) which concluded that there is a range of ―school inputs that are positively related to student outcomes, and that the magnitude of the effects are sufficiently large to suggest that moderate increases in spending may be associated with significant increases in achievement‖ (Greenwald et al., 1996, p. 362). As a result of longitudinal and quasi-longitudinal studies, the academic community has reached an impasse.

Purpose of the Study

The goal of this study was to reveal specific resource allocation by function code to achieve maximum academic success as measured by district achievement in the Texas Education Agency accountability system. The purpose of this study was to determine which resource allocations produce statistically significant correlations between the resource allocation differences among school districts in student achievement. This was accomplished through a regression analysis holding accountability ratings as the dependent variable and budget expenditures and student demographic data as independent variables during the 5-year period of 2004 and 2008. The charter and private subset of schools were removed from the data set. Data were reported separately

and collectively so the data can be reviewed. The statistically significant financial function codes, student demographics, and accountability ratings were identified.

Research Question

The following research question guided this study: Which resource allocations produce statistically significant correlations between the resource allocation differences among school districts and student achievement?

Methodology

The methodology for the study was quantitative in nature and focused on ordinal logistic regression. Regression is a quantitative model which seeks to make predictions about one variable from more than one predictor. The school district was held as the unit of analysis and regressed financial function per-pupil expenditures and percent demographic variables including Title I, special education, gifted and talented, economically disadvantaged, at-risk, limited English proficient, free and reduced lunch and career and technology to determine if a relationship exists between financial resource allocation and the dependent variable, accountability rating.

Significance of the Study

At the national level, there is long standing debate over whether the amount of money allocated to education affects student achievement. The topic has most publicly and historically been debated by researchers (e.g., Hanushek, 1995, 1996b, 1997, 2007; Hanushek & Kimko, 2000; Hanushek & Raymond, 2001, 2002, 2005, 2006; Greenwald et al., 1996; Hedges et al., 1994). The time has come for Texas to lead the nation with a

solution that supersedes the constitution requirement for suitable schools. Texas can lead with an effective, efficient, and experience-based solution for public schools.

Effective Schools

The concept of effective schools has been systematically addressed by leaders in the research field, such as Lezotte, Edmonds, and Brookover. The identified critical components are present in schools that achieve success for all student groups regardless of any input factor. Additionally, a Dana Center study conducted in 2000 suggests that,

> School administrators who participate in data-driven, student-centered, and results-oriented budget processes may be able to make more effective use of resources than administrators who follow more rigid allocation formulas for distributing resources to campuses and programs. Districts seeking to improve student academic performance should examine levels of expenditures for instruction (particularly in the regular program) to direct adequate resources to this function. Educators, administrators, and local policymakers should make every effort to examine the relationship between spending and student outcomes in their own districts and campuses with the goal of allocating (or reallocating) resources so that they directly support improved student achievement. (p. 26)

To work in an effective manner, school districts should implement processes for reviewing financial resource allocation as well as processes for determining the allocation effectiveness. Formula-based models within districts may not serve students equitably, whereas a business model that focuses on efficiency and effectiveness would analyze the differentiated needs of students by campus, including historical trends in demographics. This method allows programs to be measured for effectiveness and discover areas of growth.

Efficiency

Inefficiency is an issue that plagues many sectors in education. Public school financial resources can dissipate without increased student performance leading to lower student achievement. However, ―many educators and administrators act as if education is _too important‘ for efficiency considerations to matter. In fact, however, education is too important for inefficiency to be tolerated‖ (Hanushek, 1994, p. 3). A balance between efficiency and adequate funding must be the focus of any solution so that students have a reasonable opportunity to experience educational success as defined by the state level accountability standards.

Experience

According to Hanushek (1994), ―Public schools don't learn from experience. Schools not only lack good answers to the problems that beset them, but they are not generating answers that will help in the future‖ (p. 3). Hanushek suggests systematic approaches to learning from existing or proposed programs.

Therefore, this researcher used the state level financial data and proposed efficient, effective, and experience-based approaches to finance successful schools in the study. The goal was to step away from the rhetoric to look at quantitative data to determine statistically significant practices based on ordinal logistic regression and successful outcomes as defined by the State of Texas accountability system.

Definition of Terms

The terms used in the present study are defined in the following manner as defined by Webb (2005):

Adequate funding is the amount of money schools would need to meet minimum, or ―adequate‖ state education requirements, with ―adequate‖ needing to be defined by the state. The State of Texas cannot agree on what standard of academic achievement constitutes an ―adequate‖ education, nor the amount of money it would take to achieve such a level.

Available school fund is interest and other income generated by the state‘s Permanent School Fund. This fund can be used only to support public education and must be distributed based on the basis of average daily attendance. This amount varies from year to year, but in recent years has been between $280 and $374 per student.

Basic allotment is the specific amount of money a school district gets per student from the state to provide state-required education for Texas students. In other words, the amount of funding (or allotment) a district receives is heavily based on the number of students the district serves. The adjusted basic allotment is a district‘s basic allotment multiplied by its cost of education index (CEI) figure to reflect region variations in costs and to arrive at the adjusted basic allotment.

Equity, when talking about school finance in Texas, equity means requiring substantially equal access to similar revenue per student at similar levels of tax effort. Equity is defined as ―equal treatment of equals‖ or ensuring that schools are provided equitable amounts of money to educate students, including taking into account that students with different needs require differing levels of funding to address those needs. True and complete equity cannot always be achieved, but significant gaps currently exist from district-to-district, but which must be narrowed.

Local enrichment refers to extra money raised by school districts beyond the minimum funding provided by the state system. Unequal local enrichment has been considered to be a weakness and monumental flaw of the Texas system of finance. Local enrichment can be equalized or unequalized. If it is unequalized, for example, a local school may be able to raise only $10 per student from its local property taxes, while a wealthy district may raise $100 per student. In equalized enrichment, the state would provide the difference to the poorer district so parity exists with the wealthier district up to a certain level. If local enrichment is not equalized, then some schools can spend several hundred dollars more for their students where others can spend several thousand dollars more.

Local share means each district is required to pay a portion of the costs of local education based on the value of taxable property in each district. That share is determined by the State of Texas. When the state calculates a district‘s total amount of Tier I revenue, it subtracts the local share, based on a predetermined minimum tax effort required, from the gross amount, arriving at the amount of Tier I funds the state will actually pay.

Maintenance and Operations (M&O): Taxes pay for administration and operational costs of the schools (teachers, busses, classrooms, etc.) but not school facilities or debt service. The state limits M&O taxes to $1.50 per $100 valuation for most school districts, but a few districts around the state have a higher tax cap for maintenance and operations and Interest and Sinking (I&S) taxes combined.

Permanent school fund is special collection of state funding and land set-asides that have been used since the mid-1800s to support public education.

State-local share is the state funding system that is based on the idea that recognizes that education can be jointly paid for by the state and local school systems. The local share is based on the ability of a local community to pay for its public schools. Some communities are well off with high-value homes, businesses, and oil or minerals; other communities have smaller homes and businesses. The state share is the difference between the costs of educating children in a district, minus the local share that the state requires schools to pay for.

Delimitations of the Study

The delimitations of the study included the choice of the research question. By focusing on four predictor variables of the Texas accountability system and not selecting other data sources, the conclusions were limited to this accountability structure. The demographic variables are pertinent due to the changing demographics in the State of Texas (Murdock, 2006), but would not necessarily represent any other state in the nation. Finally, the deletion of private and charter schools would limit the generalization of the information and conclusions of the study to the entire school system of Texas.

Limitations

The data used were from the Public Education Information Management System (PEIMS). PEIMS is the database developed by the Texas Education Agency to collect student demographic and academic performance, personnel, financial, and organizational

information. The conclusions drawn from the data are as valid as the data each district enters into the system. The districts analyzed in the study were chosen based on the accountability rating they received for time period 2004-2008. The findings of the present study are representative of the State of Texas for the 2004-2008 time periods. The study did not attempt to address the question—Does money matter? This status lens study examined the current statistical reality per an ordinal logistic regression model.

Organization of the Study

The study is organized into acknowledgments, five chapters, bibliography, and appendices. Chapter 1 includes the introduction, problem statement, purpose of the study, research question, methodology, significance of the study, definition of terms, delimitations of the study, and limitations. Chapter 2 includes a review of the literature which surveys the historical discussion of effective, efficient uses of educational dollars. It also focuses on per-pupil funding in Texas and the foundational concept of adequacy. Chapter 3 includes the following: the research question, secondary data analysis procedures, explanation of the quantitative research methodologies used to address the research question, an overview of the data variables, and an explanation of the limitations. Chapter 4 includes the results for the research question concerning which resource allocations produce statistically significant correlations between the resource allocation differences among school districts and student achievement. Chapter 5 includes the summary, conclusions, and recommendations of the study along with future research recommendations.

CHAPTER 2: A REVIEW OF THE LITERATURE

In chapter 2, the researcher provides a brief description of the two main points of view that have led the school allocation resource discussion for the past 30 years. The chapter includes a summary of the methodological approaches utilized in the field of study. In this chapter, the researcher briefly addresses the existing research between resource allocation and student achievement. The research also includes a framework for efficiency and effectiveness. Finally, the chapter includes the current literature regarding research within the Texas finance system, demonstrating that effective and efficient school resource allocation is critical to success in the public education system.

The public education system has been in a state of reform over the past 40 years. Initially prompted by the Equality of Educational Opportunity Report (Coleman, 1966) and followed by A Nation at Risk (1983), the public education system in the United States has been working to improve the quality of teaching and learning throughout the country. The financial resources to reach these educational goals have long been sought after by local school districts to implement the necessary reforms. However, the financial means have not been easy to locate. The United States Constitution does not provide for the education of citizens. Therefore, financing public schools is the obligation of each state. The 10th Amendment states that, ―The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people‖ (*United States Constitution*, 1787).

Financial resources are allocated at the state level in part by the courts, legislatures, and educational governing bodies. A portion of the financial resources for

public education are the result of taxation at the federal, state, and local levels. These financial means are delivered through various state distribution plans for district level resource allocation. The small amounts of financial resources distributed by the state to each district are at the center of a controversial issue of whether money matters: ―Perhaps no issue in the economics of education is as contentious as debates about the role and impact of school resources‖ (Hanushek & Welch, 2006, p. 3). The question of whether an increase in the amount of money distributed to the public education system would make a difference in academic achievement has been a controversial issue for many years. Researchers from various fields of study, such as education, psychology, economics, law, and politics have also written about school finance (e.g., Hanushek & Raymond, 2006; Hedges, 1994; Ladd & Hansen, 1999; Rebell, 1999; Verstegen, 2001). The literature is academic, eloquent, and influential, but very divisive. The researchers ask and attempt to answer the simple question: *Does money matter?*

The educational practitioner would answer a simple ―yes.‖ Money matters in *all* areas of education. Public school students need food, shelter, books, curriculum, teachers, transportation, health care, and other goods and services. It would be difficult to find any educator or teacher who would say that money does not matter. In this country, the public education system needs money to function. Finances are an essential component for public education systems to provide security and opportunity for all students.

In its quest to attain the main goal of quality education, the public education system strategically employs financial resources to provide a solid curriculum, quality

instruction, and optimal opportunities for learning. Practitioners would contend that the system must also provide the necessary support services to ensure a safe and conducive environment for optimum social, cognitive, physical and psychological development of students. This is ultimately determined by the measurement of attained achievement.

Historical Debate

The debate over whether the amount of money allocated to education affects student achievement is long standing. At the national level, the topic has most publicly and historically been debated by various educators (e.g., Burtless, 1996; Greenwald, Hedges, & Laine , 1996a, 1996b, 1996c; Hanushek, 1995, 1996a, 1996b, 1997, 2007; Hanushek & Kimko, 2000; Hanushek & Raymond, 2001, 2002, 2005, 2006). The research community has not reached a unanimous conclusion about the relationship between school financial resource allocation and student academic achievement.

On one side of the debate, researchers (e.g., Coleman, 1966; Hanushek, 1995, 1996b, 1997) have argued since the 1960s that the increasing amount of money spent in education does not have a direct impact on student achievement. The data demonstrates that expenditures per pupil have increased dramatically over the past century. ―From a spending of $164 per student in 1890, the average for the United States quintupled roughly every fifty years, reaching $4,622 per student in 1990 (all spending expressed in 1990 dollars)‖ (Hanushek, 2001, p. 72). These studies also cite national data compiled by the National Center for Educational Statistics (NCES) to demonstrate the lack of academic achievement. The National Assessment of Educational Progress (NAEP) data cited by Hanushek is found in the ―Digest of Educational Statistics.‖ NAEP‘s 1996

student data is supportive of Hanushek‘s position. However, the opposing side of the debate is represented in the literature as well. Researchers, such as Ferguson, Greenwald, Hedges, and Laine , from their various studies concluded that there is a range of ―school inputs that are positively related to student outcomes, and that the magnitude of the effects are sufficiently large to suggest that moderate increases in spending may be associated with significant increases in achievement‖ (Greenwald et al., 1996, p. 362). As a result, the academic community, via longitudinal and quasi-longitudinal studies, reached an impasse. Therefore, the categorical response to the question whether money matters depends on *who you ask.*

There are two main issues that have made money matter in the public education system. First, spending has increased at a phenomenal rate compared with other industries (Hanushek, 1996b; Hoxby, 1996). Second, even though accountability measures are improving, the academic gaps between certain student groups are not closing (Agency, 2008). The current accountability systems monitor both the increase in academic achievement and the increases in spending. These systems have had limited success in closing the academic gaps (Hanushek & Raymond, 2005). Legislators increasingly find themselves defending their votes for increasing finances allocated to public education with limited empirical evidence of academic success from the accountability system.

Methodological Approaches for Determining Resource Allocation

A review of the literature suggests that most studies involve one of three methodological approaches (Imazeki & Reschovsky, 2005). First, the professional

judgment approach; researchers utilizing this approach gather a group of professional educators and determine the state‘s education standards or goals. Then the professionals use their judgment to determine how much it would cost to reach those goals. These professionals also review the cost requirements for serving special needs populations.

Second, cost estimates can be found using the successful schools approach. With this method, the research begins by identifying a group of successful high-performing schools as defined by the specific research study. The cost of providing a quality education is determined by assessing the lowest level of per-pupil expenditures among the successful schools.

Third, the cost function, most studies in resource allocation use the cost function approach (Baker, Taylor, & Vedlitz, 2005). This method estimates costs based on data from ―all school districts within a state on per-pupil expenditures, student performance, and various characteristics of students and school district‖ (Imazeki & Reschovsky, 2005, p. 98). This type of methodology is useful for determining whether school districts have sufficient financial resources to achieve the accountability system in place for a state. According to Baker et al., this method is particularly useful for states with diversity in both student and district characteristics: Texas manifests diversity of students and districts.

Erik Hanushek: Money Does Not Matter

Erik Hanushek is a preeminent researcher, author, and expert in the field of school finance. Hanushek is an expert on educational policy, specializing in the economics and finance of schools. He also serves as the chairman of the Executive Committee for the

Texas Schools Project at the University of Texas at Dallas and a research associate of the National Bureau of Economic Research. His research and expertise in finance are the basis for many policy initiatives that currently affect changes in public school resource allocation practices toward efficient operation. Hanushek (2010) in his website states that, ―Analyses of growth and the economic impact of school outcomes provide an economic rationale for improving schools quality and for promoting more efficient use of funds.‖

Hanushek is a strong proponent of efficient use of funds. He does not see the need to add more resources to public school finance unless one can demonstrate that current allocations are used in the most efficient and effective manner. Hanushek (2007) affirms that, ―The important aspect of separating out the costs . . . is that one can immediately see the variation that exists and can make judgments about where money is better and more efficiently spent‖(p. 10). The focus then becomes using funds efficiently and effectively. Hanushek (1994) defines efficiency with the following statement:

> Efficiency means . . . doing the best possible with the resources at hand. . . . But efficiency does not mean . . . simply reducing costs. If both costs and performance are reduced by a new approach, it is not necessarily more efficient. Efficiency also must be based on acceptable and full measures of student performance, not just narrow measures such as test scores or dollars. (p. xx)

This definition of efficiency empowers both district and campus instructional leaders to think critically about expenditures using data-driven measures to guide planning. This definition also stresses that student performance is not a narrow concept defined by one-test scores. Student performance should be supported with various summative data as opposed to one-test score that dominates accountability. ―Effectiveness‖ was not defined

in the literature. Effectiveness refers to the capability to produce the desired effect or attain the desired result. The words ―effective‖ and ―effectiveness‖ were used extensively in the literature to underscore the attainment of the end goals and objectives. The concepts of efficiency and effectiveness are important to this field of study because they embody the ideals of financial resource use.

Additionally, Hanushek is not supportive of utilizing old data to seek solutions for current issues. Hanushek (2007) underscores the need for quality data sets for decision making when he emphasizes that,

> Allocating resources efficiently and equitably in public primary and secondary schools has been an elusive goal. Among the primary reasons is the surprising scarcity of data appropriate for establishing the relative importance of various schooling inputs. As a result, recent research to discover how increasing spending might affect how much children learn has reanalyzed old data or has relied on data sets that are limited in size and scope. (p. 465)

New data is required to support current spending patterns and specific allocations. Hanushek raised the preceding issue due to the lack of diligence in reanalyzing old data sets when new research initiatives are being conducted.

Making Schools Work

Hanushek (1994) brings his expertise to the field of education in his work with economists from across the nation. He and 12 other economists collaboratively wrote the ―Making Schools Work Report,‖ in which they determine possible contributions to the topic of education reform.

Guiding Economic Principles Are Not Discussed

One of the key elements that came from ―Making Schools Work Report‖ was the fact that guiding economic principles are not routinely discussed by education leaders involved in budget planning. The economists involved in this project wanted to inform practitioners of the role of economic principals in school finance management and reform.

> The report represents the efforts of a panel of economists to bring economic thinking to school reform. The panel concludes that school performance can be improved, without increasing expenditure, through a reform program guided by three broad principles—efficient use of resources, performance incentives, and continuous learning and adaptation. Although perhaps obvious in the stating, these principles are notable in their absence from discussions of school reform. (p. xv)

The fact that school reform literature, research, and programs do not address financial efficiencies is an important awareness for state and district leaders. Systematic action items and training components for financial efficiencies can be incorporated into program planning and evaluation cycles for school districts to address this recommendation.

Performance Incentives

A second important element of the ―Making Schools Work Report‖ was the emphasis that should exist with regards to performance incentives. The 13-economist panel concluded that education is a complex entity and cannot be managed by rote leadership and rigid rules. The leadership of a campus and teaching staff have great flexibility and freedom to direct resources that may improve or reduce the school‘s efficiency. This observation and belief gives rise to the argument for the need to inject performance pay as an incentive in the school measurement and evaluation system. The

extent to which school personnel, singularly or collectively, impact the school's progress toward desired goals is the underlying premise that defines performance and advances the notion of incentive pay. Hanushek (1994) noted that, "Performance incentives that reward them for progress . . . while recognizing their freedom to determine how that progress is best achieved are the best ways to focus teachers, principals, and other school personnel on improving education" (p. xvi). Improving education is the focus of reform efforts. Incentive pay systems are reform features that influence school personnel to set measurable achievement goals for their respective students and schools.

Systematic Operations

A third important element of the "Making Schools Work Report" was the point that schools need to be systematic in their work. By working in a systematic way, the organization can learn continuously and adapt to needs as they arise. This allows the organization to be responsive, fluid, yet structured and progressive. Schools need to have mechanisms in place to manage the continuous improvement cycle. The panel of economists suggested that a system be developed for "discovering which programs work and which do not, for promoting the good ones and weeding out the bad" (Hanushek, 1994, p. xvi). This effort will aid in the overall support for public schools and efforts toward systemic reform.

The fundamental point the economists raised in the report is that "policies that point toward effective resource use should be the focus of attention" (Hanushek, 1996b, p. 407). Hanushek was specifically concerned with the general inability of the panel to identify with certainty how resources are used at the school level in their analysis. He

went on to state that the key point is ―how resources are used will be more important than how many resources are used, at least within the context of current levels of basic resources for schools‖ (Hanushek, 1996b, p. 407). This is critical because from Hanushek‘s perspective, the quantity of financial resources is not the issue.

Hanushek‘s focus is the use of the actual resources. When resources are used prudently, student data is tracked to demonstrate success. Finances are linked between the two which then provides an opportunity to establish a relationship between resources and achievement; otherwise, the link is not evident. This is juxtaposed with the other side of the debate in which researchers have evidence to suggest that when money is injected into the school system, positive student achievement data can be found.

In summary, Hanushek and his supporters take the general position in educational finance that, the public education system is given and spends a great deal of financial resources on a yearly basis. The position of these economists also reflects in their conclusion that public education systems and local education agencies have not done a quality job of managing financial resources with special attention to efficiency, incentives, and continuous improvement. Hanushek also supports data-driven initiatives that are supported with program evaluation. Additionally, he encourages better data systems to track the allocation of resources and their use toward demonstrable student achievement. However, based on national data, Hanushek determines that schools have the money they need to support student learning. He also concludes that public education needs to further refine the processes by which to allocate, track, and determine the efficient use of financial resources. Hanushek concludes that the increase in resources for

public education and the stagnating achievement results nationwide demonstrate that funds have not been used effectively to produce improved academic achievement. He encourages the development of more effective tools to manage resource planning.

Greenwald, Rebell, Wardenski, Murnane and Others: Money Does Matter

As stated previously, improving education through increased student achievement has been a central issue in the field of education for several decades. Various statistical methodologies have been used to estimate the relationship between school resources and student educational achievement. Regression analysis is utilized most commonly as a control for student or family characteristics (Greenwald et al., 1996b). Some of these studies use the factory metaphor when discussing schools. This view envisions schools as producing achievement and utilize the term ―education production function to describe the relation between school inputs and student outcome‖ (Greenwald et al., 1996b, p. 362). The education production function is a function that maps quantities of measurable inputs to a school and student characteristic to some measure of school output (About.com, 2008). School output might include student achievement test scores. Therefore, the education production function can be utilized as a method for calculating the educational achievements of public schools. A meta-analysis of a sub-set of education production studies by Greenwald et al. (1996) along with a thorough analysis lead them to the conclusion that,

> A broad range of school inputs are positively related to student outcomes, and that the magnitude of the effects are sufficiently large to suggest the moderate increases in spending may be associated with significant increases in achievement. (p. 362)

The conclusion is that moderate increases in financial allocation may be associated with significant increases in student achievement. The operative phrase is ―may be associated.‖ The authors do not offer strong statement results from the present study. In a follow-up research, Greenwald et al. (1996) drew much stronger conclusions between student achievement and resource availability. In a defensive rejoinder to Hanushek, they observed the following:

> Our findings, which demonstrate that money, and the resources those dollars, buy, do matter to the quality of a child‘s education. Thus policies must change to ensure that all children have sufficient resources and that incentives to spend those resources wisely are in place. (Greenwald et al., 1996, p. 415)

This strong conclusion specifies that money matters to the quality of education and, therefore, polices must support students needs. In stark contrast to Hanushek‘s work, the statement specifically supports the idea that money matters in education. This conclusion is prefaced with the idea that public schools have a very great challenge to improve academics and meet the unknown challenges of the 21st century. To meet these challenges and provide a strong return on investment, the fundamental question of whether money matters must be addressed for all learners. This does not mean specifically the student group as a whole, but the disaggregated student groups.

The United States has seen an influx of language minority students over the past two decades (Wrigley, 2000). The constant flow of immigrants into the United States has varying levels of educational background. The educational systems in their homelands vary a great deal from the system in the United States. Students may come to the public education system as 4-year-olds and others as 17-year-olds; these students provide challenges and opportunities to the public education system to demonstrate its ability to

provide education that leverages the socioeconomic, language, and historical boundaries. Serving immigrant students also heightens the awareness of a need for increased levels of resources to support students who have not had the opportunity to develop academically in the American educational system; a student who is academically below expected reading Lexile levels will require more time, effort, and resources to close the achievement gaps that exist. Regarding the issues of educating students with socioeconomic disadvantages, Rebell and Wardenski (2004) noted that, ―the education opportunities that money can buy substantially compensate for these disadvantages. Accordingly, resource factors do positively affect student achievement‖ (p. 11). Again, these conclusions support the notion that money does matter. Based on this, it is important to consider resource allocation needs on an individual basis to best support the needs of the learner. Some students will require more resources based on needs that are outside the control of the school district.

Rebell and Wardenski (2004) continued with the idea that, ―some major success stories and a growing body of research have substantiated the common sense understanding that money certainly does matter‖ (p. 6). The next step in understanding these successes and body of research is to seek more relevance and specificity with regard to use of resources. Rebell and Wardenski affirmed that,

> The public policy debate has begun to shift to the more relevant and significant question: how can money best be used to ensure maximum results? Of course money matters, but it matters most when it is spent well and the current challenge for educators and policy makers is to identify the best ways to use resources to increase student achievement. (p. 6)

Of course, money *can* matter. Common sense might rise above the confusion and polarity of the debate. Money is essential to satisfy needs—both basic and superfluous. As Ferguson (1991) noted, ―Overall, empirical results . . . reveal a complex pattern but one that is more consistent with conventional wisdom among educators than the findings of most past studies‖ (p. 465). Conventional wisdom is common sense understanding that the amount of money spent and efficiency of use are instrumental in determining the outputs associated with public education.

Framework for Efficiency and Effectiveness

Leadership is an instrumental factor for effective and efficient use of financial resources. This is true both at the district and campus level. Resource allocation and academic achievement can be realized to extraordinarily distinct levels of success or failure based on the leadership at the campus (Murname & Levy, 1996). In one Central Texas study, Murname and Levy observed 15 elementary schools in Austin where each school received an additional $300,000 in funding because of their high populations of students of low economic status. The results were significant: ―Four years later . . . student achievement and student attendance remained extremely low in thirteen of the fifteen schools‖ (p. 93); the differences in performance stemmed from the different uses of the funds. The two higher-performing campuses used their financial resources towards additional staffing, but also implemented a new curriculum, provided professional learning to improve instructional methodologies, provided health services for students and supported increased parental involvement. The authors contended that leadership

was the key difference at these campuses with regard to resource allocation and effective use of finances which created the catalyst for success in this scenario.

Odden (2001) supported the leadership role in financial allocation: ―Our research is showing that districts and schools—administrators, principals, and teachers—play the key roles in determining how to use current education resources better‖ (p. 1). If leaders are taught financial best practices, they will be empowered to build capacity in their schools. Thus, capacity building with regards to financial best practices is essential to student achievement and fiduciary responsibility.

Another part of the reform movement in this decade is the concept of restructuring: ―In a sense, resource reallocation is the finance side of school-level restructuring‖ (Odden & Archibald, 2001, p. 5). School restructuring in terms of financial reporting has become a central focus for data gathering. Detailed data gathering at the campus-level has gained importance as accountability policies and school finance researchers focus greater attention to this area. An innovation in the area of financial reporting is the expenditure structure that is organized into nine expenditure elements. These elements represent the core components of educational strategies. ―The selection of the expenditure elements reflects a melding of existing ―function‖ and ―program‖ categories, together with specific service strategies, in an effort to provide a more explicit representation of the strategic allocation of resources within a school‖ (Odden, Archibald, Ferminick, & Gross, 2003, p. 331). The elements are either instruction or non-instructional in scope.

Instructional

The elements classified as instruction are core academic teachers, specialist and elective teachers, extra help, professional development, other non-classroom instructional staff, instructional materials and equipment, and student support. These are defined in detail by Odden et al. (2003).

Core academic teacher. The core teacher is the licensed classroom teacher with the primary responsibility for delivering the core content instruction to students. Core content areas include English Language Arts, Mathematics, Science, Social Studies, and ESL/Bilingual teachers who deliver instruction in these subjects.

Specialist. This expenditure element includes teachers who provide planning time for core teachers in the areas of art, music, physical education, vocational, driver education, librarians and media specialists.

Extra help. Included in this area are tutors, staff for resource rooms, struggling student laboratories, inclusion teachers, ESL teachers who work with non-English speakers, special education teachers in a self-contained setting, extended day summer school, or alternative education personnel.

Professional development. The expenditures for this element include the cost of classroom substitutes for teachers, trainers, coaches, professional learning administrators, materials, equipment, facilities, travel, transportation, tuition, and conference fees.

Other non-classroom instructional staff. This element includes instructional aides, substitutes, and specialized program coordinators who may be both licensed and non-licensed teachers.

Instructional materials and equipment. Included in this expenditure are all books, instructional supplies, materials, equipment, and computer hardware and software.

Student support. Counselors, nurses, social workers, psychologists, attendance monitors, or parent liaisons, extra-curricular activities and athletics are included in this expenditure element.

Non-instructional

The two non-instructional elements are administration and operations and maintenance.

Administration. This expenditure element includes principal, assistant principal, clerical staff, office supplies, equipment, technology, and reserve funds.

Operations and maintenance. Staff salaries, supplies and equipment for custodians, food services, and security are included in this element. Utilities, building and ground maintenance charged to each school are also included here.

These detailed resource indicators are used to support accounting precision for the framework. The goal of this tool is to provide ―a powerful analytic tool for comparing resource use and deployment across schools‖ (Odden et al., 2003, p. 334). By studying the mix of resource allocation, the instruction strategies are made clear to the researcher. Additionally, the resource indicators provide supplemental, detailed information about the instructional strategies that the expenditure structure may suggest. The combination of resources accounted for in each element provides clarity with regard to the instructional strategies pursued by the leadership.

A more traditional school will likely have more specialists, electives, and extra help teachers relative to core academic teachers than a school implementing, via resource reallocation, a whole school reform design or class size reduction (Odden & Archibald, 2001). To further illustrate this, Odden et al. (2003) affirmed that indicators for length of instructional day and length of core class periods provide information on instructional strategies that would not be available from fiscal data alone. The goal of Odden et al.'s research was to adequately account for and demonstrate the degree of detail necessary for resource allocation to become an effective tool for responding to more accountability demands. If schools provide data with the required degree of specificity, they can be compared across districts and states.

Background Research

The present study was built upon a conceptual framework in which a financial investment can earn a return. In the case of education, finances are raised through taxation. Taxes are invested in the educational system and the return on investment is an educated citizenry. These educated citizens are taught, tested, and ranked in an accountability system.

This past decade, seven dissertation studies have focused on finance in the State of Texas. Beginning with Cameron (2000), the per-pupil expenditures were analyzed using the Texas Assessment of Academic Skills (TAAS), attendance, dropout, percent special education, and total students enrolled. The results demonstrated little or no relationships. Brownson (2002) researched revenue equity and implications for student performance in post-Edgewood, Texas. The author concluded a positive impact had

occurred among property poor districts due to evidence that property wealth and the TAAS scores had become less strongly associated. Helvey (2006) conducted a multiple regression analysis focusing on the 65% rule. The results demonstrated that in most instances ―there was little, if any, relationship between the Texas Assessment of Knowledge and Skills (TAKS) tests and the Instructional Staff Percent (ISP), TEA Instructional Expenditure Ratio (TIER), and NCES Instruction Expenditure Ratio (NIER)‖ (p. 1). McCullough (2007) also studied the relationship between instructional-related expenditures and TAKS scores for one year. The result was a very small positive correlation while low socio-economic students were a stronger predictor of TAKS performance. Jones (2007) used the Pearson product moment correlation to determine if a relationship existed between school expenditures and Academic Excellence Indicators System (AEIS) indicators in Texas high schools. Jones determined that there was a significant relationship between administrative leadership and per-pupil expenditures and AEIS indicators. Additionally, there was a significant relationship between instructional leadership and per-pupil expenditures and AEIS indicators. Humiston (2007) investigated the relationship between effective management of resources and student achievement. Using statistical analysis, Humiston established a relationship between the School Financial Integrity Rating System of Texas (FIRST) and TAKS scores.

The present study extended the previous research findings by exploring the statistical relationship between all financial function codes used from school years 2004 through 2008 and district Texas accountability ratings for the same time period. Demographic variables controlled these data.

Conceptual Framework

The conceptual framework focuses on the notion that money makes a difference. The idea that money can make a difference in public education means that money added to a system would support or increase the output in the system. The main focus of this research is to understand which district resource allocation can predict district accountability rating. If district accountability ratings are real and generalizable, one should expect financial resource allocations to predict ratings.

Summary

For voters and policymakers alike, the question is not ―Does money matter?‖ but, ―How does money matter?‖ ―Recent research in the United States shows that the quality of schooling relates to real differences in earnings and attainment‖ (Hanushek & Raymond, 2006, p. 51). Therefore, the quality of work in public education is critically important for the economic future of students as well as the financial stability of the nation.

The questions that guided the course of this research were as follows: What is the relationship between resource allocation and student achievement? How much does resource allocation affect student achievement? In what specific areas of spending does money make a great impact on student learning? How can districts use the resources more efficiently and effectively?

Answers to these questions were found in a variety of literature. According to Hanushek (1994), ―Public schools don't learn from experience. Schools not only lack good answers to the problems that beset them, but they are not generating answers that

will help in the future‖ (p. 3). Hanushek suggested systematic approaches to learning from existing or proposed programs. He also emphasized the need for effective schools. In order to be effective, schools can incorporate management by incentives. This type of management is appropriate for complex and decentralized types of work. Hanushek also extolled the virtues of efficiency. Hanushek believed inefficiency is an issue that plagues many sectors of education. Public school financial resources dissipate without increased student performance leading to lower student achievement. However, ―many educators and administrators act as if education is _too important‘ for efficiency considerations to matter. In fact, however, education is too important for inefficiency to be tolerated‖ (Hanushek, 1994, p. 3). To this end, the purpose of this work was to present and discuss the current literature of the most respected writers in the field of finance with regard to resource allocation.

The research-based, fundamental elements have been presented in a new expenditure structure. This framework can be implemented both in private and public schools. Researchers, in the past two decades, have developed best practices and combined research to create the expenditure framework with the goal of improving student achievement.

The foundational goal of financial research is to create an expectation that money will be used to ensure maximum results with all educational stakeholders from the classroom to the boardroom. The research should lead to the implementation of a specific framework that will assist current public school leaders in resource planning and management. The challenge is to identify the most efficient and effective ways to use

resources to increase student achievement (Rebell & Wardenski, 2004). The present study serves as one data point to support public schools in responding to the increasing accountability requirements and facilitate the effective and efficient management of resource in schools across America so that it will no longer be a ―Nation at Risk.‖

CHAPTER 3: METHODOLOGY

The purpose of the study was to determine which resource allocations produce statistically significant correlations as measured by student achievement in the Texas Education Agency (TEA)[1] accountability system. In this chapter, the researcher provides the research question, describes secondary data analysis procedures, explains the quantitative research methodologies used to address the research question, provides an overview of the data variables, and ends with an explanation of the study limitations.

The study was quantitative in nature and utilized both linear and ordinal logistic regression. Regression is a quantitative model which seeks to make predictions about one variable from more than one predictor. The study held the school district as the unit of analysis. The statistical model was used to regress the dollar amounts categorized by financial function codes and percent student demographics to determine if a relationship existed with the dependent variable of TEA-defined accountability rating during the 5-year time period—2004-2008.

Research Question

The following research question guided this study: Which resource allocations produce statistically significant correlations between the resource allocation variances among school districts and student achievement as measured by the Texas Accountability system?

[1] Texas Education Agency and TEA will be used interchangeably depending on context.

Null Hypothesis

There are no resource allocations which produce statistically significant correlations between the resource allocation variances among school districts and student achievement. In this study, resource allocations refer specifically to TEA function account codes, variances refer to percent of per-pupil spending, and student achievement refers to the rating the district receives as a result of established TEA accountability measures.

Data

Data for the study included two main sources from the Texas Education Agency. The first source was the Division of Performance Reporting which is responsible for establishing the Academic Excellence Indicator System (AEIS) and generating reports. TEA used the information developed in the AEIS reports to develop and implement the Accountability Rating system. The second source was the Public Education Information Management System (PEIMS). PEIMS is a system in which all student demographics, academic performance, personnel, financial and organizational information are shared between the State of Texas and local education agencies (LEAs). AEIS and PEIMS data were requested from TEA.

Academic Excellence Indicator System (AEIS)

AEIS provides a wide range of information concerning the performance of students by campus and district. The annual AEIS reports provided the study with the

results of the Texas Assessment of Knowledge and Skills (TAKS)[2] by grade, subject, and all grades tested. The AEIS data are disaggregated by ethnicity, sex, special education status, low income status, limited English proficient status, and at-risk status. Additionally, the AEIS report provides extensive information on campus and district level staff, finances, programs, and student demographics.

Public Information Management System (PEIMS)

PEIMS is a state-wide data management system for gathering public education information in Texas. The goal of PEIMS is to support local schools with enhanced information to improve education practices. School districts in the State of Texas must submit standardized electronic reports with all district data. The data to be reported is defined in the PEIMS Data Standards, which is published annually. Data collection includes only the information that is required for TEA and the legislature to administer public education.

Accountability Rating System

The Accountability Rating System for Texas schools and districts uses a subset of the performance measures reported in AEIS. The system assigns annual ratings to every school and district in the Texas public education system. Ranked from highest to lowest, the ratings are *Exemplary, Recognized, Academically Acceptable,* and *Academically Unacceptable*. Historically, these ratings result from the evaluation of three main components: student performance on TAKS, longitudinal completion rates, and annual

[2] Acronyms and full descriptions are used interchangeably throughout the treatise for smoother reading.

dropout rates. This includes individual sub-group performance. The goal of this system is to improve student academic performance.

Texas Assessment of Knowledge and Skills

The Texas Legislature enacted Senate Bill 103 in 1999 mandating the implementation of a new statewide testing program. In 2003, the Texas Assessment of Knowledge and Skills was implemented as the state-wide testing requirement. This requirement is designed to monitor and measure the extent to which a student is able to apply the vertically aligned knowledge and skills for each tested grade level.

Actual Financial Data

The actual financial data used in the study represent the amount of resources used from each school district's general fund. The term ―actual‖ stands in contrast to ―budgeted‖ because budgeted funds are not always spent as planned. Actual data is the audited financial data submitted to TEA for the given school year. Therefore, actual financial data was requested from TEA in the Spring of 2009 for better reliability. The file arrived as an ACCESS database, which was imported into the Statistical Package for the Social Sciences 17.0 (SPSS). This included the data for the following indicators: district number, fiscal year, fund, function, object, actual amount, and program code. The analysis focused on operating accounts. A query was run to turn data records per district into one record per district. These were summed up to represent district expenditure with one row per district. The data files used for this study were provided by Dr. Amanda Brownson of Moak, Casey and Associates. Regression and correlation statistics were run using SPSS.

Variables

The variables for the study were based on a 5-school-year time span from 2004 to 2008. The variables were three main types of district level data: financial, demographic, and accountability rating. The data set included 913 variables for 1009 school districts in the State of Texas. The state‘s use of unique district numbers provided added assurance of aligned data sets.

The financial variable names and definitions utilized for the study are listed in Table 1 by type. The general format of the data set is the TEA finance function code followed by the year of the data. Table 2 provides the demographic variable names and definitions for 2004. Table 3 provides the accountability variable names, abbreviations, and definitions utilized in the study. See Appendix B for a complete list of SPSS data variable names and definitions from 2004 through 2008 used in this study. For simplicity, only 2004 data are shown.

Variable Modifications

The total of each demographic subset was divided by the total number of students in each district. This created a district level percentage of each demographic group. This served to facilitate comparing student demographic data across the State of Texas. It also provided control for the effects of demographic student groups from one district to another. District financial data was also divided by the number of students in the district to create a district level per-student expenditure for each function code by year. The per-student expenditure was created to facilitate comparing per-student financial expenditures from one district to another. The accountability variables were also modified. The

exemplary districts were assigned Code 1. The recognized districts were assigned a code of 2. The academically acceptable districts were assigned a Code 3. The low-performing or academically unacceptable districts were assigned a Code 4. Creating a system in which name labels became ordered number labels allowed the use of an ordinal logistic regression model.

Table 1

SPSS Financial Variable Name and Definition for 2004

SPSS Variable	Description
2004 District Number	2004 District Number
11Instruc04	11 Instruction 2004
12InstrucResMedSvc04	12 Instruction Resources and Media Services 2004
13CurrStaffDev04	13 Curriculum and Staff Development 2004
21InstrucLeadersh04	21 Instructional Leadership 2004
23SchoolLeadsh04	23 School Leadership 2004
31GuidCounsEvalSvc04	31 Guidance Counseling Evaluation Services 2004
32SocialWorkSvc04	32 Social Work Services 2004
33HealthServ04	33 Health Services 2004
34StudTransp04	34 Student Transportation 2004
35FoodSvc04	35 Food Services 2004
36CoExtraCurrSvc04	36 Co Extra Curricular Services 2004
41Leadersh04	41 Leadership 2004
51PlantMainOper04	51 Plant Maintenance and Operations 2004
52SecMonitorSvc04	52 Security and Monitoring Services 2004
53DataProcSvc04	53 Data Processing Services 2004
61CommSvc04	61 Community Services 2004
71DebtService04	71 Debt Service 2004
81Facilities04	81 Facilities 2004
91Recapture04	91 Recapture 2004
92IncrementalCostCh4104	92 Incremental Cost Ch 41 2004
93PaymntsSharedSvc04	93 Payments Shared Services 2004
94PaymntsPEG04	94 Payments PEG 2004
95PaymntsToJJAEPS04	95 Payments to JJAEPS 2004
96PaymntsToCharterSchls04	96 Payments to Charter Schools 2004
97PaymntsTIF04	97 Payments TIF 2004
99OtherChrgs04	99 Other Charges 2004
TotalOperExpen04	Total Operating Expenses 2004
TotalInstruction04	Total Instruction 2004
TotalInstructionRelated04	Total Instruction Related 2004
TotalOperations04	Total Operations 2004
TotalBasicEDUCCosts04	Total Basic Education Costs 2004
TotalOperExpen04wo9193	Total Operating Expenses 2004 without function codes 91 and 93

Table 2

SPSS Demographic Variable Name and Definition

SPSS Variable Name	Definition of Variable
04DistNo	2004 District Number
04Ttl1Stu	2004 Title I Students
04SpEdStu	2004 Special Education Students
04BILStu	2004 Bilingual Students
04ESLStu	2004 English as a Second Language (ESL) Students
04GiftStu	2004 Gifted and Talented Students
04VocEdStu	2004 Vocational Education Students
04EcoDStu	2004 Economically Disadvantage Students
04AtRskStu	2004 At-risk Students
04LEPStu	2004 Limited English Proficient Students
04FRedStu	2004 Free and Reduced Lunch Students
04CATEStu	2004 Career and Technology Education Students
04TtlStu	2004 Total Students

Table 3

SPSS Accountability Variable Number, Abbreviation, and Definition

Number	Abbreviation	Definition
1	E	Exemplary
2	R	Recognized
3	A	Academically Acceptable
4	L	Academically Unacceptable

Research Methodologies

The study used a quantitative approach to address the research question. Direct relationships between independent and dependent variables were determined through data analysis. The research question was formulated to use the financial data available through PEIMS, AEIS, and the school finance and accountability consulting firm of Moak, Casey and Associates, a leader in the State of Texas school finance.

Multiple regression is employed to predict the variance in an interval dependent, based on linear combinations of interval, dichotomous, or dummy independent variables (Garson, 2010b). Multiple regression is utilized to establish an explanation for a proportion of the variance in a dependent variable at a significant level (R^2), and can establish the relative predictive importance of the independent variables (by comparing beta weights; Garson, 2010b). To handle the case of dependents with more than two classes, multinomial logistic regression is considered advantageous. However, when it is possible to order the multiple classes of the dependent variable, ordinal logistic regression is preferred to multinomial (Garson, 2010a). The ordinal logistic model is also preferred when the data may be heteroscedastic (Norusis, 2008). It is necessary in this model to test the overall model by checking the χ^2 significance level. It is possible to ―reject the null hypothesis that the model without predictors is as good as the model with the predictors‖ (Norusis, 2008, p. 80). The results in this model are clarified by examining both coefficients and odds ratios. The coefficients will demonstrate the likeliness of assigning higher accountability ratings. The negative coefficient will demonstrate that those codes or demographics are less likely to assign higher ratings. According to Norusis, the strength of the association between the dependent variable and the predictor variables is measured through R^2-like statistics. Cox and Snell was the most conservative of the three pseudo R^2 statistics and was reported in this study. The desired reference category of the dependent variable was ―Exemplary‖ for this study. According to Garson (2010a),

> Logistic regression can be used to predict a dependent variable on the basis of continuous and/or categorical independents and to determine the percent of

> variance in the dependent variable explained by the independents; to rank the relative importance of independents; to assess interaction effects; and to understand the impact of covariate control variables. The impact of predictor variables is usually explained in terms of odds ratios.
>
> In this way, logistic regression estimates the odds of a certain event occurring. Note that logistic regression calculates changes in the log odds of the dependent, not changes in the dependent itself as OLS regression does. (Section I, paras 2&3)

Logistic regression has many analogies to ordinary least squares regression. For example, the logit coefficients correspond to β coefficients and pseudo R^2 statistics summarize the strength of the relationship. Logistic regression does not assume linearity, normal distribution, or homoscedasticity. Logistic regression provides a goodness of fit test in the Likelihood ratio test. The Wald statistic is available to individually test the significance of independent variables.

The current accountability system defines four ratings for school districts, as stated earlier. According to Orme (2009), ―ordinal variables have three or more ordered categories‖ (p. viii). The four descriptive ratings are ordered and have been converted to numbers which represent an ordered series. As such, they become ordinal dependent variables: ―Ordinal logistic regression, unlike polytomous regression, takes into account any inherent ordering of the levels in the . . . outcome variable, thus making fuller use of the ordinal information‖ (Kleinbaum & Klein, 2002, p. 304). Ordinal refers to the ranking of values despite the unknown actual distance between categories. Logistic refers to the functional form used to fit the data. The logistic functional form is used to transform a variable with infinite range into the (0,1) interval. The logistic function is widely used with categorical data (Greene, 1997).

The idea behind ordinal logistic regression is analogous to the idea behind logistic regression. The assumed existence of an unobservable variable, *y*‘, and further assumption that the value of *y*‘ is determined by the following formula. It is also assumed that the ratings, which are observable, are related to *y*‘ and that higher values of *y*‘ will give the district a higher rating. These ideas are expressed mathematically as follows:

$$logit[P(Y \leq j)] = \alpha_j + \beta_1 x_1 + \beta_2 x_2 \ldots \beta_k x_k \qquad j = 1, \ldots, J-1$$

The Logistic Equation

Logistic regression predicts the log odds of the dependent event.
ln(odds(event)) = ln(prob(event)/prob(nonevent))
The logistic regression equation itself is:

$z = b_0 + b_1X_1 + b_2X_2 + ... + b_kX_k$

where z is the log odds of the dependent variable = ln(odds(event))
where b0 is the constant and
where there are k independent (X) variables, some of which may be interaction terms.

The "z" is the logit, also called the log odds.

The "b" terms are the logistic regression coefficients, also called parameter estimates.

Exp(b) = the odds ratio for an independent variable.

The odds ratio is the factor by which the independent increases or decreases increases the log odds of the dependent Exp (z) = the odds that the dependent equals the level of interest rather than the reference level. In binary logistic regression, this is usually the odds the dependent = 1 rather than 0. In multinomial logistic regression, this is usually the odds the dependent = the given level rather than the highest level.

Thus for a one-independent model, z would equal the constant, plus the b coefficient times the value of X_1, when predicting odds (event) for persons with a particular value of X_1, by default the value "1" for the binary case. If X_1 is a

> binary (0,1) variable, then z = X_0 (that is, the constant) for the "0" group on X_1 and equals the constant plus the b coefficient for the "1" group. To convert the log odds (which is z, which is the logit) back into an odds ratio, the natural logarithmic base e is raised to the zth power: odds (event) = exp (z) = odds the binary dependent is 1 rather than 0. If X_1 is a continuous variable, then z equals the constant plus the b coefficient times the value of X_1. For models with additional independent variables, z is the constant plus the crossproducts of the b coefficients times the values of the X (independent) variables. Exp (z) is the log odds of the dependent, or the estimate of odds(event). (Garson, 2010a, Logistic Equation)

Therefore, $z = b_0 + b_1X_1 + b_2X_2 + ... + b_kX_k$ where z is the ordinal outcome probability, b‘s are unknown parameters to be estimated, subscript *k* indexes the 1009 districts, and *x* variables, of which there are K, represent independent variables thought to influence ratings. The variables on the right hand side of the equation include two major subsets, funding and demographics. The unobserved *y*‘ is translated into TEA ratings much as a student‘s course average is translated to a letter grade. The equation for the present would begin as follows:

> 2004 Accountability Rating for a given district = Percent of 2004 Title I students + Percent of 2004 Special Education + Percent of 2004 ESL students +…[all other student demographic groups] + district function 11 Instruction per student + district function 12 Instruction resources and media services per student + district function 13 Curriculum and staff development per student + district function 23 School Leadership per student + [all other district function codes through 81 Facilities per student amounts].

According to Greene (1997), the mathematical expression of the translation for J+1 categories is as follows:

> $z = 0$ if $z' \leq 0$,
> $= 1$ if $0 < z' \leq \mu_1$,
> $= 2$ if $\mu_1 < z' \leq \mu_2$,
> ..
> $=J$ if $\mu_{j-1} \leq z'$ (p. 927)

Where z is the observable outcome and it can take the value zero to J. The μ‘s are the breakpoints between the ratings. In this example, J is the most excellent rating, and μ_{J-1} is bigger than μ_{J-2} and μ_{J-2} is bigger than μ_{J-3}. The μ‘s are unknown parameters that are estimated as part of the statistical procedure. The equation for this study would follow the aforementioned model.

2004 District Accountability Rating = 2004 District Financial Function Code Totals + 2004 District Student Demographics

This equation demonstrates a very simplified view of the aforementioned methodology with an ordinal dependent variable relating to district dollars spent controlling for district student demographics.

The independent variables related to funding are stated on a per-pupil basis. The statistical procedures are reported in Appendix C. The column labeled ―coefficient‖ contains the estimated values for the b parameters. The interpretation of these coefficients is straightforward. For every dollar of increased per-student funding in stream x_i, z' will go up by b_i. Thus, inspection of the relative size of the funding coefficients shows where additional funding could achieve the greatest influence on the district‘s rating.

Along with the coefficients, the tables contain a Wald statistic that is a test of the null hypothesis that the coefficient is zero. If the null hypothesis is rejected, the coefficient is said to be statistically significant. The tables include a column showing the probability that the Wald statistic could be as large as it is due to chance. The model utilized a 95% confidence level, therefore any coefficient with a probability lower than

0.05 is statistically significant. The study sample size was 1009 districts, consequently the asymptotic condition for the Wald statistic is not a concern.

The null hypothesis of a zero coefficient is of interest because if the coefficient is truly zero, the variable has nothing to do with the ratings outcome—it should not even be in the equation. By extension, if the influence of the variable is so weak that it cannot be distinguished from statistical noise, then the variable cannot be expected to be of much interest from a policy standpoint.

It is possible that an independent variable could be statistically significant and be so small that it is of no practical importance. The estimated magnitude of the coefficient is a measure of its influence on *y'*, whereas the Wald statistic is a measure of how much one can rely on this estimate.

For pedagogical purposes, coefficients may be large or small. The Wald statistic can either be significant or insignificant. The four possible combinations of outcomes for the funding stream variables are below.

Table 4

Large and Small Coefficient Significance

Coefficient	Statistically significant	Not statistically significant
Large coefficient	This funding stream is surely an important policy handle.	This funding stream might be an important policy handle, but it might be nothing.
Small coefficient	This funding stream is surely not an important policy handle.	This funding stream is unimportant as a policy handle.

The interpretation of the percent demographic variables is different from the per-student funding variables. The coefficients cannot be directly compared because they

have different units. Further, the presence of demographics in the equation is to prevent bias in the funding coefficients. The data may demonstrate that demographics influence ratings and funding streams.

Bias is induced among the estimated coefficients for the independent variables when an important variable is left out of the right hand side, and the omitted variable is correlated with the remaining variables. For example, funding for ESL or Bilingual is likely to be concentrated in districts with more minority students. This concentration of minorities is likely to be associated with a lower rating. If the statistical procedure were executed without an independent variable to represent the minority percentage in the enrollment, the statistical procedure would be fooled into thinking that ESL and Bilingual funding induce lower ratings. The tabulations of statistics for the demographic variables are included because of the model, but are included solely to help keep the funding variables unbiased. Removal of charter and private schools from the 1038 districts left 1009 public school K-12 districts. This provided a high *n* for the study.

Limitations

The data used was collected from the PEIMS database developed by the Texas Education Agency. The conclusions that are drawn from the data are only as valid as the data that each district entered into the system. The districts that were used in the study were chosen based on the accountability rating they had received for 2006-2007. The findings of this study are only representative of the State of Texas for the stated time period.

District consolidations, annexations, and closures occur each year in Texas. The financial data for 2004-2008 contained data for six districts that were consolidated. They included (a) Masonic Home # 200-909 closed by order of State Board of Education 4/29/2005 to be effective 2005-2006 school year 8/31/2005; (b) Rochester-County Line ISD # 104-901 consolidated with Haskell CISD # 104-901 to form Haskell CISD # 104-901 effective 7/1/2005; (c) Mirando City ISD # 240-902 forcibly consolidated with Webb CISD # 240-902 to form Webb CISD # 240-904 by Order of Commissioner effective 7/1/2005; (d) Wilmer Hutchins ISD # 057-920 annexed to Dallas ISD # 057-905 by Order of Commissioner effective 7/1/2006; (e) Spade ISD # 140-906 consolidated with Olton ISD # 140-905 to be called Olton ISD # 140-905 effective 7/1/2006; and (f) Megargel ISD #005-903 consolidated with Olney ISD # 252-903 to form Olney ISD effective 7/1/2006. The financial data for these districts were removed to accurately present the data that affected the full 5-year period (2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008) of the study.

Summary

In this study, the researcher examined the relationship between function expenditures, demographics and accountability rating. Relationships were identified using ordinal logistic regression to determine whether increased per-student funding in stream x_i could cause y' to increase by β_i.

CHAPTER 4: RESULTS

This chapter presents the results for the research question concerning which resource allocations produce statistically significant correlations between the resource allocation variances among school districts and student achievement. The study utilized an ordinal logistic regression analysis with Texas accountability rating dependent variables, finance function independent variables, and demographic control variables. Eighteen of 26 possible finance function codes provided per-pupil dollar amounts for the study. Eight finance codes from Function 91 through Function 99 were removed from the study due to the number of zeros contained in the statewide data. Nine of 11 possible demographic categories were utilized for the study. Bilingual and English-as-a-second-language student populations were removed from the study due to redundancy in the model with the Limited English proficient variable. Student demographic data were used to control for population differences. The aforementioned variables, along with four independent variable accountability ratings were utilized in the study. The accountability ratings were established by the Texas Education Agency to gauge the improvement of student academic performance. The school district data were limited to public K-12 districts, removing K-8 and charter schools. The significant findings are shown in an abbreviated table at the end of each analysis year. See Appendix C for the complete Parameter Estimate tables for 2004-2008. An additional analysis was undertaken to assess statistical significance in specified groupings of functional categories as defined by the Texas finance and accountability experts, Moak, Casey and Associates.

Assumptions of the Method

Ordinal logistic regression supports one dependent variable with a limited number of ordered levels, typically 3-6. A normal distribution of the dependent variable is not assumed. The regression lines are assumed to be parallel for each level of the dependent, indicating that the independents have the same relationship to the logit. The parallel lines assumption must be made in order to ensure unbiased estimates. Adequate cell count is also a factor if less than 80% of the cells are populated. Adequate sample size is met with $N = 1009$. Adequate dispersion of the ordinal dependent was also considered.

Texas Education Agency (TEA) Analysis Results

The investigation of 2004 accountability rating, demographic and financial data showed that the overall ordinal logistic regression model was statistically significant as $\chi^2 (27, N = 1009) = 302.044$, $p < .05$. Chi square (χ^2) demonstrated how well the regression model fit the data. This showed that the ordinal outcome rating was significantly impacted by the independents included in the model. Norusis (2008) states that, ―good models have large observed significance levels‖ (p. 78). The overall model had a Cox and Snell value of .259. Norusis explains the Cox Snell as an R^2-like statistic that ―can be used to measure the strength of the association between the dependent variable and the predictor variable‖ (p. 81).

Table 5

Model Fitting Information for 2004

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept Only	1456.812			
Final	1154.768	302.044	27	.000

Four demographic and three financial variables showed statistical significance in the 2003-2004 school year. The four demographic variables percent at-risk, percent free and reduced lunch, percent Title 1, and percent gifted and talented showed statistical significance in the model. The percent of at-risk students showed a significant impact on the overall rating (b or $\beta = -6.181$, $p < .05$). The negative correlation indicated an inverse relationship between the percent of at-risk students and the impact of overall rating. This meant there was a significantly decreased probability of impact on overall rating. The odds ratios (.002) showed a strong impact against a good district rating. The percent of free- and reduced-lunch students showed a significant impact on the overall rating ($\beta = -3.495$, $p < .05$). The odds ratios (.030) showed a strong impact against a good district rating. The percent of Title 1 students showed a significant impact on the overall rating ($\beta = 0.604$, $p < .05$). The odds ratio (1.830) showed a mildly positive impact for rating. For each whole unit of increase with Title 1 students, the likelihood of increasing to the next possible ranking increased 1.830 times. The percent of gifted students showed a significant impact on the overall rating ($\beta = 6.771$, $p < .05$). The odds ratio (872.176) supported a strong positive impact for rating. As the demographic for gifted students increases by 1%, the likelihood of increasing a district‘s accountability rating increases

by 872 times. Three financial function variables, 52—Security and Monitoring Services, 81—Facilities, and 53—Data and Processing Services, were significant in the model ($\beta = -0.015$, $p < .05$; $\beta = 0.001$, $p < .05$; $\beta = 0.001$, $p < .05$ accordingly). The odds ratios for these financial variables showed a negligible impact for rating at 0.985, 1.001, and 1.001, respectively.

Table 6

Significant Parameter Estimates for 2004

						95% Confidence Interval		
	Estimate	Std. Error	Wald	*df*	Sig.	Lower bound	Upper bound	Odds ratio
04Rating = 1	-9.436	1.008	87.608	1	.000	-11.412	-7.460	0.000
Per04AtRsk	-6.181	.943	42.946	1	.000	-8.030	-4.333	0.002
04Rating = 3	3.704	.618	35.953	1	.000	2.493	4.914	40.599
Per04Fred	-3.495	.842	17.233	1	.000	-5.145	-1.845	0.030
52SecMonitorSvc04PS	-.015	.005	9.770	1	.002	-.025	-.006	0.985
Per04Gift	6.771	2.404	7.933	1	.005	2.059	11.483	872.176
Per04Ttl1	.604	.280	4.662	1	.031	.056	1.152	1.830
81Facilities04PS	.001	.000	4.242	1	.039	.000	.001	1.001
53DataProcSvc04PS	.001	.001	3.862	1	.049	.000	.003	1.001

The investigation of 2005 data showed that the overall ordinal logistic regression model was significant with χ^2 (27, $N = 1009$) = 233.187, $p < .05$. This showed that the ordinal outcome rating was significantly impacted by the included independents in the model. The overall model had a Cox and Snell value of .206 which shows the strength of association.

Table 7

Model Fitting Information for 2005

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept only	1106.824			
Final	873.673	233.187	27	.000

Three demographic and five financial variables showed statistical significance in 2004-2005. Percent of at-risk and free- and reduced-lunch students remained in the significant category with $\beta = -5.738$, $p < .05$ and $\beta = -3.764$, $p < .05$, respectively. The negative correlations for both at-risk and free- and reduced-lunch variables indicated there was a significantly decreased probability of impact on overall rating. The odds ratio for at-risk (.003) and free- and reduced-lunch students (.023) both showed a strong impact against district rating. However, the percent career and technology student demographic joined the group of significant demographics ($\beta = 3.881$, $p < .05$). For each whole unit of increase in percent career and technology student, the likelihood of increasing to the next possible ranking increased 48.475 times. The per-student expenditures for Function 52 Security and Monitoring Services remained significant in the model with $\beta = -.013$, $p < .05$. Per-student spending for Function 11 Instruction, Function 23 School Leadership, Function 51 Plant Maintenance and Operations, and Function 33 Health Services were significant in the model with $\beta = .000$, -.001, -.001, and .003, respectively, $p < .05$ for each. The odds ratios for all the significant financial

variables showed negligible impact for rating at 1.000, 0.999, 0.999, and 1.003, respectively.

Table 8

Significant Parameter Estimates for 2005

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
05Rating = 1	-8.011	.763	110.237	1	.000	-9.507	-6.516	0.000
05Rating = 0	-10.691	1.233	75.134	1	.000	-13.108	-8.273	0.000
05Rating = 3	3.449	.673	26.235	1	.000	2.129	4.768	31.456
Per05AtRsk	-5.738	1.122	26.177	1	.000	-7.937	-3.540	0.003
Per05FRed	-3.764	.851	19.582	1	.000	-5.432	-2.097	0.023
Per05CATE	3.881	1.285	9.125	1	.003	1.363	6.399	48.475
52SecMonitorSvc05PS	-.013	.005	5.703	1	.017	-.024	-.002	0.987
11Instruc05PS	.000	.000	5.535	1	.019	.000	.001	1.000
23SchoolLeadsh05PS	-.001	.001	5.113	1	.024	-.003	.000	0.999
51PlantMainOper05PS	-.001	.000	4.735	1	.030	-.002	.000	0.999
33HealthServ05PS	.003	.001	4.573	1	.032	.000	.005	1.003

The investigation of 2006 data showed that the overall ordinal logistic regression model was significant with χ^2 (27, N = 1009) = 300.895, $p < .05$. This showed that the ordinal outcome rating was significantly impacted by the included independents in the model. The overall model had a Cox and Snell value of .258. This measured the strength of the association between the dependent and predictor variables.

Table 9

Model Fitting Information for 2006

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept only	1615.607			
Final	1314.712	300.895	27	.000

Seven variables showed statistical significance in the 2005-2006 year, of which two were demographic and five financial. Beginning with demographics, percent of at-risk students continued to show statistical significance with β = -6.186. Percent of free- and reduced-lunch students also continued to show statistical significance with β = -2.618, respectively, with $p < .05$ for both. The negative correlations for both at-risk and free- and reduced-lunch variables continued to indicate an inverse relationship between each and the impact of overall district rating. This meant there was a significantly decreased probability of impact on overall rating. The odds ratio for at-risk (.002) and free- and reduced-lunch students (0.073) showed a strong impact against a good district rating. The financial functions, that is, 33—Health Services (β = .004, $p < .05$), 53—Data Processing Services (β = .002, $p < .05$), 31—Guidance Counseling and Evaluation Services (β = -.001, $p < .05$), 61—Community Services (β = -.004, $p < .05$), and 81—Facilities (β = -.001, $p < .05$) were all statistically significant in the model. The negative β for functions 31, 61, and 81 demonstrated an inverse relationship for impact of overall rating. This meant there was a statistically decreased probability of impact on overall rating. The odds ratio for functions 33—Health Services (1.004), 53—Data Processing Services (1.002), 31—Guidance Counseling and Evaluation Services (0.999), 61—Community Services (0.996), and 81—Facilities (0.999) showed a negligible impact for rating.

Table 10

Significant Parameter Estimates for 2006

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
06Rating = 0	-9.464	.778	147.963	1	.000	-10.988	-7.939	0.000
06Rating = 1	-7.458	.628	141.195	1	.000	-8.688	-6.228	0.001
Per06AtRsk	-6.186	.900	47.264	1	.000	-7.950	-4.422	0.002
Per06FRed	-2.618	.662	15.635	1	.000	-3.916	-1.320	0.073
06Rating = 3	2.270	.597	14.440	1	.000	1.099	3.441	9.682
06Rating = 2	-1.928	.539	12.782	1	.000	-2.985	-.871	0.145
33HealthServ06PS	.004	.001	12.407	1	.000	.002	.006	1.004
53DataProcSvc06PS	.002	.001	12.272	1	.000	.001	.003	1.002
31GuidCounsEvalSvc06PS	-.001	.000	9.356	1	.002	-.002	-.001	0.999
61CommSvc06PS	-.004	.002	5.728	1	.017	-.008	-.001	0.996
81Facilities06PS	-.001	.000	4.238	1	.040	-.002	.000	0.999

The investigation of 2007 data showed that the overall ordinal logistic regression model was significant with χ^2 (27, N = 1009) = 210.982, $p < .05$). The data demonstrated that there was an impact on the ordinal outcome rating due to the independent variables in the model. The overall model had a Cox and Snell value of .189 which measured the strength of association between the dependent and independent variables.

Table 11

Model Fitting Information for 2007

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept only	1313.004			
Final	1102.022	210.982	27	.000

Three demographic and three finance variables showed statistical significance in 2007. The percent of at-risk and free- and reduced-lunch students continued to show statistical significance with β = -5.239 and β = -2.431, respectively, with $p < .05$ for both. The negative correlation indicated an inverse relationship between the percent of at-risk students and free- and reduced-lunch students and the impact of overall rating. This meant there was a statistically significant decreased probability of impact on overall rating. The variable percent gifted students returns from 2004 as statistically significant (β =6.867, $p < .05$). The odds ratio demonstrated a strong impact for rating at 960.064. As the percents of gifted students increase by 1%, the likelihood of increasing to the next possible ranking increased 960.064 times. The financial functions, that is, 11—Instruction (β = .000, $p < .05$), 31—Guidance Counseling and Evaluation Services (β = -0.001, $p < .05$), and 33—Health Services (β = .003, $p < .05$), were all statistically significant in the model. The odd ratios for 11—Instruction (1.000), 31—Guidance Counseling and Evaluation Services (0.999), and 33—Health Services (1.003) functions showed a negligible impact for rating.

Table 12

Significant Parameter Estimates for 2007

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
07Rating = 1	-6.5	0.671	93.94	1	0	-7.815	-5.186	0.002
07Rating = 3	2.92	0.627	21.7	1	0	1.691	4.148	18.541
Per07AtRsk	-5.239	0.986	28.23	1	0	-7.171	-3.306	0.005
Per07FRed	-2.431	0.72	11.4	1	0	-3.842	-1.02	0.088
33HealthServ07PS	0.003	0.001	9.485	1	0	0.001	0.005	1.003
11Instruc07PS	0.0	0.0	7.746	1	0.01	9.54E-05	0.001	1.000
31GuidCounsEvalSvc07PS	-0.001	0.001	7.403	1	0.01	-0.002	0.0	0.999
Per07Gift	6.867	2.617	6.883	1	0.01	1.737	11.997	960.064

The investigation of 2008 accountability rating, demographic, and financial data showed that the overall ordinal logistic regression model was significant with χ^2 (27, N = 1009) = 273.096, $p < .05$. The data demonstrated an impact on the ordinal outcome rating by the independent variables in the model. With regard to measurement of strength of association among dependent and independent variables, the overall model had a Cox and Snell value of .237.

Table 13

Model Fitting Information for 2008

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept Only	1525.848			
Final	1252.752	273.096	27	.000

Two demographic and four finance variables showed statistical significance in the 2007-2008 year. The percent of at-risk students showed a statistically significant impact on the overall rating (β = -6.753, $p < .05$). The negative correlation indicated an inverse relationship between percent at-risk students and impact-to-district rating. The odds ratio (0.001) showed a strong impact against rating. The percent free- and reduced-lunch students was statistically significant in the model (β = -1.317, $p < .05$). The negative β indicated an inverse relationship between percent free- and reduced-lunch students and impact-to-district rating. The negative result indicated a statistically significant decreased probability of impact on overall rating. The odds ratio (0.268) showed a strong impact against rating. The four financial variables per student spending in functions 33—Health Services (β = 0.003, $p < .05$), 11—Instruction (β = 0.000, $p < .05$), 13—Curriculum and Staff Development (β = -0.002, $p < .05$), and 31—Guidance Counseling

and Evaluation Services (β = -0.001, $p < .05$) showed statistical significance in the model. The four financial odds ratios showed a negligible impact for rating with 1.003, 1.000, 0.998, and 0.999, respectively.

Table 14

Significant Parameter Estimates for 2008

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
08Rating = 1	-8.34	0.69	146.0	1	0.00	-9.698	-6.988	0.000
08Rating = 2	-1.98	0.56	12.5	1	0.00	-3.071	-0.879	0.139
Per08AtRsk	-6.75	0.95	50.2	1	0.00	-8.622	-4.884	0.001
33HealthServ08PS	0.00	0.00	7.69	1	0.01	0.001	0.004	1.003
11Instruc08PS	0.00	0.00	6.98	1	0.01	6.96E-05	0	1.000
08Rating = 3	1.41	0.58	5.92	1	0.02	0.274	2.549	4.104
13CurrStaffDev08PS	-0.00	0.00	5.6	1	0.02	-0.004	0	0.998
31GuidCounsEvalSvc08PS	-0.00	0.00	4.56	1	0.03	-0.002	-8.29E-05	0.999
Per08Fred	-1.32	0.65	4.06	1	0.04	-2.598	-0.037	0.268

Moak, Casey and Associates Data Analysis Results

An additional analysis was undertaken utilizing the methodology previously described; the variables were defined by Moak, Casey and Associates. Total Instruction, Total Instruction–related, and Total Operations were the three variables used for this analysis. Total Operating Expenses, Total Basic Educational Costs, Total Operating Expenditures without Functions 91 and 93 were not used because they represent sums of either all the functions or sums of other totals. Multicollinearity would result if redundant sums were used in the same regression. The ―Totals‖ are defined in Appendix D.

The investigation of 2004 district accountability rating, percent demographics for nine categories and three finance variables of Total Instruction, Total Instruction-related, and Total Operations demonstrated the overall ordinal logistic regression model was significant with χ^2 (12, N = 1009) = 270.887, $p < .05$. The overall model had a Cox Snell value of .235.

Table 16

Model Fitting Information for 2004 Moak, Casey and Associates Totals

Model	-2 Log Likelihood	Chi square	*Df*	Sig.
Intercept Only	1456.812			
Final	1185.924	270.887	12	.000

Four demographic and two financial variables showed statistical significance in the 2003-2004 academic year. The four demographic variables of percent at-risk, percent free and reduced lunch, percent Title 1, and percent gifted and talented showed statistical significance in the model. The percent of at-risk students showed a significant impact on the overall rating (β = -6.801, $p < .05$). The negative correlation indicated an inverse relationship between the percent of at-risk students and the impact of overall rating. The odds ratios (.001) showed a strong impact against a good district rating. The percent of free- and reduced-lunch students showed a significant impact on the overall rating (β = -3.071, $p < .05$). The negative correlation indicated an inverse relationship between the percent of free- and reduced-lunch students and the impact of overall rating. The odds ratios (.046) showed a strong impact against a good district rating. The percent of Title 1 students showed a significant impact on the overall rating (β = 0.779, $p < .05$). The odds

ratio showed an impact for rating. For each whole unit of increase in Title 1 students, the likelihood of increasing to the next possible ranking increased 2.178 times. The percent of gifted students showed a significant impact on the overall rating ($\beta = 7.234$, $p < .05$). The odds ratio supported a strong impact for rating (1385.852). As the demographic for gifted students increases by 1%, the likelihood of increasing the district's accountability rating increases by 1385.852 times. Two financial variables Total Operations 2004 per student and Total Instruction-related 2004 per student were significant in the model ($\beta = 0.001$, $p < .05$, $\beta = -0.001$, $p < .05$) accordingly. However, the odds ratios for these financial variables showed a negligible impact for rating at 1.001 and 0.999 accordingly.

Table 17

Significant Parameter Estimates for 2004 Moak, Casey and Associates Totals

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
04Rating = 1	-8.866	.928	91.308	1	.000	-10.684	-7.047	0.000
Per04AtRsk	-6.639	.933	50.679	1	.000	-8.467	-4.811	0.001
04Rating = 3	3.800	.577	43.342	1	.000	2.669	4.932	44.711
Per04Fred	-3.016	.828	13.279	1	.000	-4.638	-1.394	0.049
Per04Gift	7.526	2.393	9.887	1	.002	2.835	12.216	1854.750
TotalInstructionRelated04PS	-.001	.000	9.569	1	.002	-.002	.000	0.999
Per04Ttl1	.693	.276	6.291	1	.012	.152	1.235	2.001

The investigation of 2005 district accountability rating, percent demographics, and three finance variables showed that the overall ordinal logistic regression model was significant as χ^2 (12, $N = 1009$) = 189.316, $p < .05$. The overall model had a Cox Snell value of .171.

Table 18

Model Fitting Information for 2005 Moak, Casey and Associates Totals

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept Only	1106.824			
Final	917.508	189.316	12	.000

Three demographic and one financial variable showed statistical significance in academic year 2004-2005. Percent of at-risk and free- and reduced-lunch students remained in the significant category with $\beta = -6.607$, $p < .05$ and $\beta = -2.742$, $p < .05$, respectively. The negative correlations for both at-risk and free- and reduced-lunch variables indicated an inverse relationship between each and the impact of overall rating. The odds ratio for at-risk (.001) and free- and reduced-lunch variables (.064) each showed a strong impact against district rating. However, the percent career and technology student demographic joined the group of significant demographics ($\beta = 3.648$, $p < .05$). For each whole unit of increase in percent career and technology students, the likelihood of increasing to the next possible accountability rating increased 38.417 times. One financial variable Total Instruction 2005 per student was significant in the model ($\beta = 0.000$, $p < .05$). The odds ratio for the financial variable showed a negligible impact for rating at 1.000.

Table 19

Significant Parameter Estimates for 2005 Moak, Casey and Associates Totals

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
05Rating = 1	-7.004	.680	106.090	1	.000	-8.337	-5.672	0.001
05Rating = 0	-9.708	1.194	66.068	1	.000	-12.048	-7.367	0.000
Per05AtRsk	-6.475	1.083	35.759	1	.000	-8.597	-4.352	0.002
05Rating = 3	3.762	.639	34.658	1	.000	2.509	5.014	43.016
Per05FRed	-2.508	.838	8.960	1	.003	-4.150	-.866	0.081
Per05CATE	3.684	1.259	8.567	1	.003	1.217	6.152	39.825
TotalOperExpen05PS	.000	.000	5.928	1	.015	.000	.000	1.000

The investigation of 2006 data showed that the overall ordinal logistic regression model was significant with χ^2 (12, N = 1009) = 255.026, $p < .05$. The overall model had a Cox and Snell value of .223.

Table 20

Model Fitting Information for 2006 Moak, Casey Associates Totals

Model	-2 Log Likelihood	Chi square	*df*	Sig.
Intercept Only	1615.607			
Final	1360.580	255.026	12	.000

Five variables showed statistical significance in the 2005-2006 year of which, two were demographic and three financial. Beginning with demographics, percent of at-risk students continued to show statistical significance with $\beta = -6.086$. Percent of free- and reduced–lunch students also continued to show statistical significance with $\beta = -2.288$

respectively with $p < .05$ for both. The negative correlations for both at-risk and free- and reduced-lunch variables continued to indicate an inverse relationship between each and the impact of overall district rating. The odds ratio for at-risk (.002) and the odds ratio for free- and reduced-lunch students (0.101) showed a strong impact against district rating. The three finance variables of Total Instruction ($\beta = 0.000$, $p < .05$), Total Instruction-related ($\beta = -.001$, $p < .05$), and Total Operations ($\beta = .000$, $p < .05$), were statistically significant in the model. The negative β showed an inverse relationship between the variable and the impact of overall rating. The odds ratios for Total Instruction (1.000), Total Instruction-related (0.999), and Total Operations (1.000) showed a negligible impact for rating.

Table 21

Significant Parameter Estimates for 2006 Moak, Casey and Associates Totals

						95% Confidence Interval		
	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
06Rating = 0	-9.138	.745	150.399	1	.000	-10.598	-7.677	0.000
06Rating = 1	-7.125	.588	146.627	1	.000	-8.278	-5.972	0.001
Per06AtRsk	-6.064	.870	48.528	1	.000	-7.770	-4.358	0.002
06Rating = 3	2.270	.568	15.955	1	.000	1.156	3.383	9.676
06Rating = 2	-1.820	.507	12.890	1	.000	-2.813	-.826	0.162
Per06Fred	-2.319	.651	12.688	1	.000	-3.594	-1.043	0.098
TotalInstructionRelated06PS	-.001	.000	11.266	1	.001	-.002	.000	0.999
TotalBasicEDUCCosts06PS	.001	.000	6.109	1	.013	.000	.002	1.001

The investigation of 2007 data showed that the overall ordinal logistic regression model was significant with χ^2 (12, N = 1009) = 183.303, $p < .05$. The overall model had a Cox and Snell value of .166.

Table 22

Model Fitting Information for 2007 Moak, Casey and Associates Totals

Model	-2 Log Likelihood	Chi square	*Df*	Sig.
Intercept Only	1313.004			
Final	1129.701	183.303	12	.000

Four demographic and two finance variables showed statistical significance in 2007. The percent of at-risk and free- and reduced-lunch students continued to show statistical significance with β = -5.504 and β = -2.155, respectively, with $p < .05$ for both. The negative correlation indicated an inverse relationship between the percent of at-risk students and free- and reduced-lunch students and the impact of overall rating. The variable percent gifted students returns from 2004 as statistically significant (β = 6.521, $p < .05$). The odds ratio demonstrated a strong impact for rating at 679.190. As the percent of gifted students increased by 1% percent, the likelihood of increasing to the next possible ranking increased 679.190 times. Two financial variables Total Instruction 2007 per student and Total Instruction related 2007 per student were significant in the model (β = 0.000, $p < .05$, β = 0.000, $p < .05$ accordingly). The odds ratios for these financial variables showed a negligible impact for rating at 1.000 and 1.000 accordingly.

Table 23

Significant Parameter Estimates for 2007 Moak, Casey and Associates Totals

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
07Rating = 1	-6.112	.630	94.060	1	.000	-7.348	-4.877	0.002
Per07AtRsk	-5.406	.964	31.466	1	.000	-7.295	-3.517	0.004
07Rating = 3	3.069	.599	26.247	1	.000	1.895	4.243	21.523
Per07FRed	-2.091	.699	8.938	1	.003	-3.462	-.720	0.124
Per07Gift	6.566	2.573	6.509	1	.011	1.522	11.610	710.319
TotalInstructionRelated07PS	-.001	.000	4.636	1	.031	-.001	.000	0.999

The investigation of 2008 data showed that the overall ordinal logistic regression model was significant with χ^2 (12, N = 1009) = 245.471, $p < .05$. The overall model had a Cox and Snell value of .237.

Table 24

Model Fitting Information for 2008 Moak, Casey and Associates Totals

Model	-2 Log Likelihood	Chi-Square	*df*	Sig.
Intercept Only	1525.848			
Final	1280.377	245.471	12	.000

Two demographic and two finance variables showed statistical significance in the 2007-2008 year. The percent of at-risk students showed a significant impact on the overall rating (β = -6.954, $p < .05$). The negative correlation indicated an inverse relationship between percent at-risk students and impact for district rating. The odds

ratio (0.001) showed a strong impact against rating. The percent free- and reduced-lunch students was statistically significant in the model ($\beta = -1.405$, $p < .05$). The negative correlation indicated an inverse relationship between percent free- and reduced-lunch students and impact to district rating. The odds ratio (0.245) showed an impact against rating. The two financial variables Total Instruction 2008 per student and Total Instruction-related 2008 per student were significant in the model ($\beta = 0.000$, $p < .05$, $\beta = 0.000$, $p < .05$ accordingly). The odds ratios for these financial variables showed a negligible impact for rating at 1.000 and 1.000 accordingly.

Table 25

Significant Parameter Estimates for 2008 Moak, Casey Totals

						95% Confidence Interval		
Rating	Estimate	Std. Error	Wald	*df*	Sig.	Lower Bound	Upper Bound	Odds Ratio
Per08FRed	-1.371	.648	4.476	1	.034	-2.641	-.101	0.254
08Rating = 1	-8.349	.674	153.437	1	.000	-9.670	-7.028	0.000
Per08AtRsk	-6.833	.937	53.172	1	.000	-8.670	-4.997	0.001
08Rating = 2	-2.122	.545	15.158	1	.000	-3.190	-1.054	0.120
Per08FRed	-1.371	.648	4.476	1	.034	-2.641	-.101	0.254
08Rating = 3	1.196	.566	4.459	1	.035	.086	2.305	3.306
TotalInstructionRelated 08PS	-.001	.000	4.026	1	.045	-.001	.000	0.999

Summary of Results

This chapter presented the results for the research question concerning which resource allocations produce statistically significant correlations between the resource allocation variances among school districts and student achievement. The hypothesis was developed to support or reject the idea that resource allocation can be shown to significantly affect the rating associated with a school district while holding student demographics constant.

Ordinal logistic regression was used to assess the impact of each independent variable of per-student function code on the dependent variable district rating and percent student demographic for the 5-year span—2004 through 2008. The statistical model rejected the null hypothesis for the following variables as seen in the following Table 26.

The results of the study indicate that both financial and demographic factors can be statistically significant factors in the determination of accountability ratings in the State of Texas. Additionally, demographics were the variables that consistently demonstrated an odds ratio with high impact for rating.

Table 26

Statistically Significant Independent Variables for TEA Totals

Year	Variable	Odds Ratio
2004	Per04AtRsk	0.002*
	Per04FRed	0.030*
	52SecMonitorSvc04PS	0.985
	81Facilities04PS	1.001
	53DataProcSvc04PS	1.001
	Per04Ttl1	1.830
	Per04Gift	872.176*
2005	Per05AtRsk	0.003*
	Per05FRed	0.023*
	52SecMonitorSvc05PS	0.987
	23SchoolLeadsh05PS	0.999
	51PlantMainOper05PS	0.999
	11Instruc05PS	1.000
	33HealthServ05PS	1.003
	Per05CATE	48.475*
2006	Per06AtRsk	0.073
	Per06FRed	1.004
	61CommSvc06PS	0.999
	31GuidCounsEvalSvc06PS	0.996
	81Facilities06PS	1.000
	53DataProcSvc06PS	0.999
	33HealthServ06PS	1.002
2007	Per07AtRsk	0.005*
	Per07FRed	0.088
	31GuidCounsEvalSvc07PS	0.999
	11Instruc07PS	1.000
	33HealthServ07PS	1.003
	Per07Gift	960.064*
2008	Per08AtRsk	0.001*
	13CurrStaffDev08PS	0.998
	31GuidCounsEvalSvc08PS	0.999
	11Instruc08PS	1.000
	33HealthServ08PS	1.003
	Per08Fred	0.268*

Note. * = Odds Ratio that demonstrated statistically strong positive or negative impact on accountability rating in given year based on distance from the number 1.

The additional analysis for Moak, Casey and Associates Totals found the following, as shown in Table 27.

Table 27

Statistically Significant Independent Variables for Moak, Casey Totals

Year	Variable	Odds Ratio
2004	Per04AtRsk	0.001*
	Per04FRed	0.049*
	TotalInstructionRelated04PS	0.999
	Per04Ttl1	2.001
	Per04Gift	1854.750*
2005	Per05AtRsk	0.002*
	Per05FRed	0.081*
	TotalOperExpen05PS	1.000
	Per05CATE	39.825*
2006	Per06AtRsk	0.002*
	Per06FRed	0.098
	TotalInstructionRelated06PS	0.999
	TotalBasicEDUCCosts06PS	1.001
2007	Per07AtRsk	0.004*
	Per07FRed	0.124
	TotalInstructionRelated07PS	0.999
	Per07Gift	710.319*
2008	Per08AtRsk	0.001*
	TotalInstructionRelated08PS	0.999
	Per08Fred	0.254*

Note. * = Odds ratio that demonstrated statistically strong positive or negative impact on accountability rating in given year based on distance from the number 1.

The next chapter discusses the conclusions from these results and presents implications from the research. The chapter also offers recommendation for future study.

CHAPTER 5: DISCUSSION, IMPLICATIONS, AND RECOMMENDATIONS

In this chapter, the researcher provides a discussion of the results with respect to the relationships that exist between district accountability ratings, district percent student function code expenditures, and district percent student demographics in the State of Texas for the 2004-2008 time period. The researcher also provides implications and recommendations for future research.

Introduction

The purpose of this study was to determine if any district level relationships exist among district accountability ratings, district percent student finance function code expenditures, and district percent student demographic using ordinal logistic regression. This was accomplished through a quantitative analysis of actual budget expenditures for 1,009 Texas public school districts from years 2004 through 2008. An ordinal logistic regression method was utilized with a status model lens. Data were collected from the private consulting firm of Moak, Casey and Associates and two divisions of the Texas Education Agency (TEA). TEA information was provided by the Public Education Information Management System (PEIMS) and the Performance Reporting Division.

Previous studies examined school finance in Texas. They focused on the academic effects of fund expenditures through variables such as the Academic Excellence Indicator System (AEIS), Financial Integrity Rating System of Texas (FIRST), the 65% rule, TAAS scores, equity legislation, school attendance, student drop-out, and high school students. Humiston (2007) wrote about the relationship between the AEIS and the School FIRST system. The 2007 study found that personnel ratios, cash

management, and fiscal responsibility were related to TAKS scores. This study extended and expanded the scope of previous Texas-based research by exploring the statistical relationship between 18 financial function codes used from school years 2004 through 2008 and district Texas accountability ratings for the same time period. The present study also expanded the field by incorporating the use of nine student demographic independents as control variables.

The previous Texas-based finance studies analyzed selected portions of the Texas finance system. The present study extends the Texas studies by analyzing four district accountability ratings, 18 of 26 finance function codes and 9 of 11 student demographics. The finance codes 90-99 were omitted in the study due to a high number of zero values. Bilingual and ESL student demographics were omitted because of the multicollinearity that occurred with LEP data.

Research Question

The goal of the study was to either accept or reject the null hypothesis. The null hypothesis stated that there are no resource allocations which produce statistically significant correlations between the resource allocation variances among school districts and student achievement. The researcher analyzed five years of data in this study.

Method

Variance in the dependent variable, accountability rating, was predicted through the use of logistic regression (LR). LR was used to determine the percent of variance in the dependent variable explained by the independent variables. Additionally, LR aided in

the ranking of the relative importance of independents. LR was useful in assessing and understanding interaction effects as well as the impact of covariate control variables. Finally, the impact of predictor variables was explained in terms of odds ratios. Many answers were produced through the research question: Which resource allocations produce statistically significant correlations between the resource allocation variances among school districts and student achievement as measured by the Texas accountability system? The research question was open to the relationships among 18 finance independents and 9 demographic independents. The upcoming section examines some of the findings that emerged from the research question.

Discussion of Major Findings

This study was different from earlier studies for several reasons. First, the scope of this study was wider than any other existing studies because of the number of factors taken into account. Previous studies encompassed a wide variety of individual variables but none included 1,009 K-12 Texas districts, 18 function codes, and 9 demographic variables in the same study. Second, this study used two formats for separating and analyzing expense data. TEA function data was studied as independent variables while Moak, Casey and Associates data was studied in predefined groupings. Third, percent total student demographics by district were included in the study. This feature was intended to serve as a control for the population differences across the state. See Appendix E for Texas at-risk criteria.

Finding 1: Texas District-level Demographics Statistically Matter

The TEA analysis showed that two demographic variables, percent of at-risk and percent of free- and reduced-lunch students per district, were significant during the 5-year period to the 0.01 level. These two demographics showed a strong impact against a good district rating due to the resulting negative β. The negative β coefficient demonstrated these demographics are less likely to assign higher ratings. Percent gifted and talented students were significant for two of the 5-year period. This demographic was strongly associated with a good district rating. Percent Title 1 showed significance for one year with a small impact for rating. Percent career and technology students showed significance for one year with a strong positive impact for rating.

Finding 2: Texas District-level Finances Statistically Do Not Matter

The TEA analysis showed that 10 finance variables were statistically significant during the 5-year period. The odds ratios for each of the 10 statistically significant variables hovered around 1.000. Therefore, none of the 10 finance variables showed a strong impact for rating over the 5-year period. The following table graphically represents a summary of the TEA statistically significant demographic and financial variables within the study.

Finding 3: Moak, Casey and Associates District-level Demographics Statistically Matter

The Moak, Casey analysis showed that two demographic variables, percent of at-risk and percent of free- and reduced-lunch students, were significant during the 5-year period to the 0.01 level. These two demographics showed a strong impact against a good district rating due to the resulting negative β. Percent gifted and talented students were

significant for two of the 5-year period. This demographic was strongly associated with a good district rating. Percent Title 1 showed significance for one year with a positive impact for rating. Percent career and technology students showed significance for one year with a strong positive impact for rating.

Table 28

Summary Table for Significant Demographic and Finance Variables of TEA Data

Variables	2004	2005	2006	2007	2008
Demographic Regression Coefficients and Odds Ratios					
Percent At Risk	-6.181**	-5.738**	-6.186**	-5.239**	-6.753**
	(0.002)	(0.003)	(0.073)	(0.005)	(0.001)
Percent Free and Reduced Lunch	-3.495**	-3.764**	-2.618**	-2.431**	-1.317*
	(0.030)	(0.023)	(1.004)	(0.088)	(0.268)
Percent Gifted and Talented	6.771**			6.867**	
	(872.176)			(960.064)	
Percent Title 1	0.604*				
	(1.830)				
Percent Career and Technology Education		3.881**			
		(48.475)			
Financial Regression Coefficients and Odds Ratios					
11Instruc05PS		0.000*		0.000**	0.000**
		(1.00)		(1.00)	(1.00)
13CurrStaffDev08PS					-0.002*
					(0.998)
23SchoolLeadsh05PS		-0.001*			
		(0.999)			
31GuidCounsEvalSvc06PS			-0.001**	-0.001**	-0.001*
			(0.996)	(0.999)	0.999)
33HealthServ05PS		0.003*	0.004**	0.003**	0.003**
		(1.003)	(1.002)	(1.003)	(1.003)
51PlantMainOper05PS		-0.001*			
		(0.999)			
52SecMonitorSvc04PS	-0.015**	-0.013*			
	(0.985)	(0.987)			
53DataProcSvc04PS	0.001*		0.002**		
	(1.001)		(0.999)		
61CommSvc06PS			-0.004*		
			(0.999)		
81Facilities04PS	0.001*		-0.001*		
	(1.001)		(1.000)		

Note. $*p<.05$. $**p<.01$.

Finding 4: Moak, Casey and Associates District-level Finances Statistically Do Not Matter

The Moak Casey ordinal logistic regression analysis showed that three finance variables were statistically significant during the 5-year period. None showed a strong impact for rating over the 5-year period using odds ratio as an indicator. The results of this analysis echoed the TEA data analysis. The following table graphically represents two summaries of the statistically significant demographic and financial variables within the study.

Table 29

Summary Table for Data Significant Demographic and Finance Variables of Moak Casey Data

Variables	2004	2005	2006	2007	2008
Demographic Regression Coefficients and Odds Ratios					
Percent At Risk	-6.639** (0.001)	-6.475** (0.002)	-6.064** (0.002)	-5.406** (0.004)	-6.833** (0.001)
Percent Free and Reduced Lunch	-3.016** (0.049)	-2.508** (0.081)	-2.319** (0.098)	-2.091** (0.124)	-1.371* (0.254)
Percent Gifted and Talented	7.526** (1854.750)			6.566* (710.319)	
Percent Title 1	0.693* (2.001)				
Percent Career and Technology Education		3.468** (39.825)			
Financial Regression Coefficients and Odds Ratios					
Total Instruction Related Per Student expenditures	-0.001** (0.999)		-0.001** (0.999)	-0.001* (0.999)	-0.001* (0.999)
Total Operating Per Student expenditures		0.000* (1.000)			
Total Basic Educational Costs Per Student Expenditures			0.001* (1.001)		

Note. *p<.05. **p<.01.

Implications

Practical Implications

At a minimum, this study offers two practical implications. First, finances do have a statistically significant relationship with accountability rating. However, the relationship does not impact rating per the resulting odds ratios. This suggests that other issues are affecting the accountability rating and requires further study. Second, per the present study, there is a statistically significant relationship between demographics and accountability. This relationship does impact rating per the resulting odds ratio. The implications of this relationship are vast. If demographics have a strong relationship to accountability rating, then certain districts with certain demographics will be more difficult to lead to higher accountability ratings. The data clearly support the theory that demographics statistically affect accountability.

Policy Implications

Policy implications should be based upon extensive study. The present study is only one study with many more that need to follow. These implications are stated with the understanding that more research needs to be conducted. Pan, Rudo, and Smith-Hansen (2002) conducted a policy research study including 12 similar size districts in the states of Arkansas, Louisiana, New Mexico and Texas. The authors analyzed staffing and fiscal practices within the 12 districts as well as comparison districts within each state respectively. The results of the Pan et al. study were that districts were able to make sustained improvements in student performance by spending available funds more efficiently through a data-driven allocation system. The improvement districts

strategically focused on recruitment and retention, salary and incentive structures, and staff-support systems. The Pan et al. study did not utilize the socioeconomic status of the students. The present study has demonstrated that this can affect the statistical results of a financial study.

Texas policymakers hold public schools accountable in a narrow fashion for improving student learning and supporting growth toward an educated citizenry. Schools are expected to close the achievement gap although the gap is perpetuated by a number of factors that are outside the control of the school environment. This study clearly shows that demographic factors affect accountability.

According to the Center for Public Policy Priorities (CPPP; McCown & Deviney, 2008), the overall average achievement gaps have closed by two percentage points over the past five years. Even though the gap is closing, a gap continues to exist. The current gap across the five TAKS tests is 14.4 percentage points for economically disadvantaged students. These results have long-term implications for economic earnings. Additionally, the CPPP states that,

> For accountability to work, however, one must hold the right people accountable for the right things. When it comes to educational achievement, Texas policymakers are looking too narrowly. They hold public schools accountable for test scores and dropout rates, while ignoring critical measures of child well-being that significantly contribute to these educational outcomes but are not easily affected by schools. (as cited in McCown & Deviney, 2008, p. 1)

This study indicated that it is imperative that the ―right‖ people are held accountable for the ―right‖ things. If school superintendents are held accountable for student success, then it is imperative to equip superintendents with the tools necessary to work in a didactic profession. Ethics, values, organizational design and behavior, educational

policy and economics must provide a foundation for leaders. A required, thorough, and rich knowledge base for school superintendents and school boards alike could be implemented statewide.

Recommendations for Future Research

Although the data collected in this quantitative study were extensive, there are several opportunities for further research within the context of this study and beyond. This study focused strictly on the quantitative data for actual budgeted expenditures for five years. However, the leadership teams comprised of superintendent, deputy superintendent, and chief financial officers for the Exemplary rated districts might have advice to guide a discussion on the most effective and efficient use of funds. According to Hanushek (2005), ―The important issue for assessing costing out studies is whether they can describe policies and resources that will reliably lead to the new, higher achievement levels. None can‖ (p. 21). The key word ―reliably‖ seems to create an impasse. However, upon further research, it is possible to expand quantitative studies to include qualitative interviews with districts that have adopted policies and implemented resources which have demonstrably led to higher achievement levels in a given assessment outcome. Therefore, adding an interview-based qualitative piece to the quantitative study is an area of potential research to meet the need for describing polices and resources.

Hanushek (1994) worked collaboratively with a panel of economists and educators that focused on the economic impetus to reform school performance. The team concluded that,

> School performance can be improved, without increasing expenditure, through a reform program guided by three broad principles—efficient use of resources, performance incentives, and continuous learning and adaptation. Although perhaps obvious in the stating, these principles are notable in their absence from discussions of school reform. (p. xv)

The State of Texas incorporated efficiencies, performance incentives and continuous learning into the financial program planning and evaluation cycles through the FIRST evaluation. A second research option is to study the impact of the updated FIRST system in conjunction with the 65% rule, end-of-course examinations, or the soon to be released State of Texas Assessment and Academic Readiness student examinations.

Expanding the use of the current dataset, an examination with regard to allocation patterns strictly between districts with similar accountability ratings and similar demographics, would help to support qualitative information about similar districts and their financial planning. A similar subset study could be carried out focusing on different accountability ratings and similar demographics. This would allow a comparison that holds demographics neutral and focuses strictly on the use of funds. The current accountability system does not collect the data we need to more accurately assess the whole child. Therefore, I would suggest an improvement in the data lens that is currently defining public school success. The system needs to be more student-centered in tracking data. The current trend toward student growth measures are valid and need to be continued. Additionally, the information collected about teachers and teacher quality needs to be expanded.

Finally, a financial study holding the student as the unit of analysis would advance education finance research a great deal. Similar to a hospital patient receiving

services, support and medication, a longitudinal per-student financial accounting of services and interventions with a yield result of either graduation, completion or a determined level of attainment could be the next phase of investigation. A research study of target revenue per district would yield information about the degree to which discretionary spending affects outcomes. Hanushek (1994) has historically been more concerned with how resources are used than with increasing the level of resources available. This philosophical stance is a good starting point for economic minded individuals. However, it is clear that all students do not come to the first day of school with the same academic and social background (McCown & Deviney, 2008). Therefore, it is essential for future research to address the concept of student-focused financial analysis.

Conclusions

Erick Hanushek (2005) stated that, "costing out studies should be interpreted as political documents, not as scientific studies" (p. 2). He goes on to state that, "they are seldom used as analytic tools to aid in policy deliberations" (p. 2). The intent in conducting this study was to provide an analytic tool that was rooted in the science of statistics to further the discussion in policy deliberations.

In a recent conversation, Andre J. Sylvester, Chief of the National Aeronautics and Space Administration (NASA) Integration Test Facilities Branch, stated that

> The leadership of the organization holds the key to establishing a vision for accomplishing what they believe is their mission, crafting strategies and approaches for bringing that vision and mission into reality, and making the best use of the teachers, staff and curricula to implement those strategies and approaches. (Personal communication, March 17, 2010)

Similarly, superintendents, school boards, and educational stakeholders should examine what each stakeholder can do to support a more strategic, efficient and effective educational outcome for the students in the district. Superintendents and school board teams must discuss which data-informed decisions can lead school communities to greater academic growth.

People are the instruments through which school systems operate. People are not machines that can respond to changes in a system with automaticity. Therefore, critics who state that change is slow in education would be accurate because people‟s actions and attitudes do not change quickly. However, structures for change toward effectiveness and efficiencies in financial practices can be supported through clear articulation of expectations and a system of checks and balances. This work was begun in Texas with the TEA School FIRST system. Trained, educated leaders will be part of the systemic, collaborative solution so that the American nation is no longer at risk, but a nation that is creatively excelling at every opportunity.

APPENDICES

Appendix A: Accountability Manual Information from 2004-2008

Table A1: 2004 Requirements for Each Rating Category

Assessment Indicators	Academically Acceptable	Recognized	Exemplary
Spring 2004 TAKS All students and each student group that meets minimum size criteria: - African American - Hispanic - White - Econ. Disadv.	meet passing standard for each subject: - Reading/ELA 50% - Writing 50% - Social Studies 50% - Mathematics 35% - Science 25% OR meet Required Improvement	meet **70%** passing standard for each subject OR meet **65%** passing standard and meet Required Improvement	meet **90%** passing standard for each subject
Spring 2004 SDAA All students if meet minimum size criteria	meet **50%** passing standard (Met ARD Expectations) for single indicator OR meet Required Improvement	meet **70%** passing standard (Met ARD Expectations) for single indicator OR meet 65% passing standard and meet Required Improvement	meet **90%** passing standard (Met ARD Expectations) for single indicator
Completion & Dropout Indicators			
Completion Rate Class of 2003 All students and each student group that meets minimum size criteria: - African American - Hispanic - White - Econ. Disadv.	meet **75.0%** completion rate standard OR meet Required Improvement	meet **85.0%** completion rate standard	meet **95.0%** completion rate standard

(Table A1 continued)

Annual Dropout Rate 2002-03 All students and each student group that meets minimum size criteria: - African American - Hispanic - White - Econ. Disadv.	meet **2.0%** dropout rate standard OR Meet Required Improvement	meet **0.7%** dropout rate standard	meet **0.2%** dropout rate standard
Additional Provisions			
	Exceptions Provision (variable): This provision may be applied if the district or campus would be *Academically Unacceptable* solely due to not meeting the *Academically Acceptable* criteria on up to 3 assessment measures. Additional conditions must be met.	*Check for Academically Unacceptable Campuses:* A district that has one or more campuses rated *Academically Unacceptable* cannot receive a rating of *Exemplary* or *Recognized.* *Underreported Students:* A district that fails to meet accountability standards for underreported students cannot receive a rating of *Exemplary* or *Recognized.* 2004 standards are: no more than **500** underreported students and no more than **5.0%** underreported students.	

Table A2: Overview of 2004 System Components

	TAKS	SDAA	Completion Rate	Dropout Rate
Definition	The TAKS results (gr. 3-11) summed across grades by subject. Reading & ELA results are combined. 1st and 2nd administration results of gr. 3 reading are combined. Student passing standard is 1 SEM for gr. 3-10; 2 SEM for gr. 11.	A single (gr. 3-8) indicator calculated as the number of tests meeting ARD expectations (summed across grades & subjects) divided by the number of SDAA tests.	Graduates, GED recipients, and continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are assigned the district completion rate.	Gr. 7 and 8 official dropouts as a percent of total gr. 7 and 8 students who were in attendance at any time during the school year.
Rounding	Whole Numbers	Whole Numbers	One decimal	One decimal
Standards - Exemplary ***- Recognized*** ***- Acceptable***	*Exemplary:* All Subjects ≥ 90% *Recognized:* All Subjects ≥ 70% *Acceptable:* - Reading/ELA ≥ 50% - Writing ≥ 50% - Social Studies ≥ 50% - Mathematics ≥ 35% - Science ≥ 25%	*Exemplary:* ≥ 90% *Recognized:* ≥ 70% *Acceptable:* ≥ 50%	*Exemplary:* ≥ 95.0% *Recognized:* ≥ 85.0% *Acceptable:* ≥ 75.0%	*Exemplary:* ≤ 0.2% *Recognized:* ≤ 0.7% *Acceptable:* ≤ 2.0%
Mobility Adjustment ***(Accountability Subset)***	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus.		None	None
Subjects	- Reading/ELA - Writing - Mathematics - Social Studies - Science	- Reading - Writing - Mathematics - n/a - n/a	n/a	n/a

(Table A2 continued)

Student Groups	All Students & Student Groups: - African American - Hispanic - White - Economically Disadvantaged	All Students Only	All Students & Student Groups: - African American - Hispanic - White - Economically Disadvantaged	All Students & Student Groups: - African American - Hispanic - White - Economically Disadvantaged
Minimum Size Criteria				
All	No minimum size requirement; special analysis for small numbers	30 or more tests	≥ 10 dropouts *AND* ≥ 10 students	≥ 10 dropouts *AND* ≥ 10 students
Groups	30/10%/50	n/a	≥ 10 dropouts *AND* 30/10%/50	≥ 10 dropouts *AND* 30/10%/50
Required Improvement (RI)				
Actual Change	2004 minus 2003 performance (2004 passing std)	2004 minus 2003 performance	Class of 2003 rate minus Class of 2002 rate	2002-03 rate minus 2001-02 rate
RI	Gain needed to reach subject standard (70%, 50%, 35%, 25%) in 2 yrs.	Gain needed to reach standard (70%, 50%) in 2 yrs.	Gain needed to reach 75.0% in 2 yrs.	Decline needed to reach 2.0% in 2 yrs.
Use	Gate up to *Acceptable* and *Recognized*	Gate up to *Acceptable* and *Recognized*	Gate up to *Acceptable*	Gate up to *Acceptable*
Floor	For *Recognized* – at least 65%	For *Recognized* – at least 65%	none	none
Minimum Size	Meets minimum size in current year and has ≥ 10 students tested in prior year.	Meets minimum size in current year and has ≥ 10 tests in prior year.	Meets minimum size in current year and has ≥ 10 students in completion class the prior year.	Meets minimum size in current year & has ≥ 10 7th-8th grade students the prior year.

(Table A2 continued)

Exceptions	After application of RI, this provision may be applied if the campus or district would be *Unacceptable* solely due to not meeting the *Acceptable* criteria on up to 3 assessment measures. Applies to 26 measures - 25 TAKS (5 subjects x 5 groups) plus the SDAA measure.	n/a	n/a
Use	As a gate up to *Acceptable*	n/a	n/a
Floor	No more than 5 percentage points below *Acceptable* standard.	n/a	n/a
Number of Exceptions Allowed (variable)	*Number of Assessment Measures Evaluated* (at campus or district) and *Maximum Exceptions Allowed.* 1 - 5 Measures = 0 Exceptions Allowed 6 - 10 Measures = 1 Exception Allowed 11 - 15 Measures = 2 Exceptions Allowed 16 - 26 Measures = 3 Exceptions Allowed	n/a	n/a

Table A3: 2005 Requirements for Each Rating Category

Base Indicators	Academically Acceptable	Recognized	Exemplary
Spring 2005 TAKS • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets each standard: • Reading/ELA ... **50%** • Writing ..... **50%** • Social Studies.. **50%** • Mathematics.... **35%** • Science..... **25% OR** meets Required Improvement	meets **70%** standard for each subject **OR** meets **65%** floor and Required Improvement	meets **90%** standard for each subject
Spring 2005 SDAA II All students (if meets minimum size criteria)	meets **50%** standard (*Met ARD Expectations*)	meets **70%** standard (*Met ARD Expectations*)	meets **90%** standard (*Met ARD Expectations*)
Completion Rate II (class of 2004) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets **75.0%** standard **OR** meets Required Improvement	meets **85.0%** standard **OR** meets **80.0%** floor and Required Improvement	meets **95.0%** standard
Annual Dropout Rate 2003-04 • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets **1.0%** standard **OR** meets Required Improvement	meets **0.7%** standard **OR** meets **0.9%** floor and Required Improvement	meets **0.2%** standard

(Table A3 continued)

Additional Provisions			
Exceptions	Applied if district/campus would be *Academically Unacceptable* due to not meeting the *Academically Acceptable* criteria on up to 3 test measures. *(See detailed explanation.)*	Exceptions cannot be used to move to a rating of *Recognized*.	Exceptions cannot be used to move to a rating of *Exemplary*.
Check for Academically Unacceptable Campuses (District only)	Does not apply to *Academically Acceptable* districts.	A district with a campus rated *Academically Unacceptable* cannot be rated *Recognized*.	A district with a campus rated *Academically Unacceptable* cannot be rated *Exemplary*.
Underreported Students: (District only)	Does not apply to *Academically Acceptable* districts.	A district that underreports more than **100** students or more than **5.0**% of its prior year students cannot be rated *Recognized*.	A district that underreports more than **100** students or more than **5.0**% of its prior year students cannot be rated *Exemplary*.

Table A4: Overview of 2005 System Components

	TAKS	SDAA II	Completion Rate II	Dropout Rate
Definition	TAKS results (gr. 3-11) summed across grades by subject. Reading & ELA results are combined. Cumulative results used for first 2 admins of gr. 3 reading, gr. 5 reading, and gr. 5 math. Student passing standard is at panel recommendation for gr. 3-10; 1 SEM for gr. 11.	A single (gr. 3-10) indicator calculated as the number of tests meeting ARD expectations (summed across grades & subjects) divided by the number of SDAA II tests.	Graduates, GED recipients, and continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are assigned the district completion rate.	Gr. 7 and 8 official dropouts as a percent of total gr. 7 and 8 students who were in attendance at any time during the school year.
Rounding	Whole Numbers	Whole Numbers	One decimal	One decimal
Standards **Exemplary** **Recognized** **Acceptable**	Ex.: All Subjects ≥ 90% Re.: All Subjects ≥ 70% Acc.: Rdg/ELA/W/SS ≥ 50% Mathematics ≥ 35% Science ≥ 25%	Ex.: ≥ 90% Re.: ≥ 70% Acc.: ≥ 50%	Ex.: ≥ 95.0% Re.: ≥ 85.0% Acc.: ≥ 75.0%	Ex.: ≤ 0.2% Re.: ≤ 0.7% Acc.: ≤ 1.0%
Mobility Adjustment (Accountability Subset)	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus.		None	None
Subjects	Reading/ELA Writing Mathematics Social Studies Science	Reading/ELA Writing Mathematics n/a n/a	n/a	n/a
Student Groups	All & Student Grps: African American Hispanic White Econ. Disadv.	All Students Only	All & Student Grps: African American Hispanic White Econ. Disadv.	All & Student Grps: African American Hispanic White Econ. Disadv.
Minimum Size Criteria				
All	No minimum size requirement—special analysis for small numbers	30 or more tests	≥ 5 dropouts *AND* ≥ 10 students	≥ 5 dropouts *AND* ≥ 10 students
Groups	30/10%/50	n/a	≥ 5 dropouts *AND* 30/10%/50	≥ 5 dropouts *AND* 30/10%/50
Required Improvement (RI)				
Actual Chg	2005 minus 2004 performance (@ 2005 passing std)	n/a	Class of 2004 rate minus Class of 2003 rate	2003-04 rate minus 2002-03 rate
RI	Gain needed to reach standard in 2 yrs.	n/a	Gain needed to reach standard in 2 yrs.	Decline needed to reach std. in 2 yrs.

(Table A4 continued)

Use	Gate up to *Acceptable* and *Recognized*	n/a	Gate up to *Acceptable* and *Recognized*	Gate up to *Acceptable* and *Recognized*
Floor *(Recognized)*	at least 65%	n/a	at least 80.0%	≤ 0.9%
Minimum Size	Meets minimum size in current year and has ≥ 10 students tested in prior year.	n/a	Meets minimum size in current year and has ≥ 10 students in completion class the prior year.	Meets minimum size in current year & has ≥ 10 7th-8th grade students the prior yr.
Exceptions	After application of RI, this provision may be applied if the campus or district would be *Unacceptable* solely due to not meeting the *Acceptable* criteria on up to 3 assessment measures. Applies to 26 measures – 25 TAKS (5 subjects x 5 groups) plus the SDAA II measure.		n/a	n/a
Use	As a gate up to *Acceptable*		n/a	n/a
Floor	No more than 5 percentage points below *Acceptable* std.		n/a	n/a
Number of Exceptions Allowed (variable)	# of Assessment Measures Maximum Exceptions Evaluated (at campus or district) Allowed 1 – 5 0 6 – 10 1 11 – 15 2 16 – 26 3		n/a	n/a

Table A5: 2006 Requirements for Each Rating Category

Base Indicators	Academically Acceptable	Recognized	Exemplary
TAKS (2005-06) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets each standard: • Reading/ELA... **60%** • Writing..... **60%** • Social Studies.. **60%** • Mathematics.... **40%** • Science..... **35%** **OR** meets Required Improvement	meets **70%** standard for each subject **OR** meets **65%** floor and Required Improvement	meets **90%** standard for each subject
SDAA II (2006) All students (if meets minimum size criteria)	meets **50%** standard (*Met ARD Expectations*) **OR** meets Required Improvement	meets **70%** standard (*Met ARD Expectations*) **OR** meets **65%** floor and Required Improvement	meets **90%** standard (*Met ARD Expectations*)
Completion Rate I (class of 2005) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets **75.0%** standard **OR** meets Required Improvement	meets **85.0%** standard **OR** meets **80.0%** floor and Required Improvement	meets **95.0%** standard
Annual Dropout Rate (2004-05) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv	meets **1.0%** standard **OR** meets Required Improvement	meets **0.7%** standard **OR** meets **0.9%** floor and Required Improvement	meets **0.2%** standard

(Table A5 continued)

Additional Provisions			
Exceptions	Applied if district/campus would be *Academically Unacceptable* due to not meeting the *Academically Acceptable* criteria on up to 3 test measures. *(See detailed explanation.)*	Exceptions cannot be used to move to a rating of *Recognized.*	Exceptions cannot be used to move to a rating of *Exemplary*.
Check for Academically Unacceptable Campuses **(District only)**	Does not apply to *Academically Acceptable* districts.	A district with a campus rated *Academically Unacceptable* cannot be rated *Recognized*.	A district with a campus rated *Academically Unacceptable* cannot be rated *Exemplary*.
UNDERREPORTED STUDENTS **(DISTRICT ONLY)**	Does not apply to *Academically Acceptable* districts.	A district that underreports more than **100**students or more than **2.0**% of its prior year students cannot be rated *Recognized*.	A district that underreports more than **100**students or more than **2.0**% of its prior year students cannot be rated *Exemplary*.

Table A6: Overview of 2006 System Components

	TAKS	**SDAA II**	**Completion Rate I**	Dropout Rate
Definition	TAKS results (gr. 3-11) summed across grades by subject. ELA & reading results are combined. Cumulative results used for first 2 admins of gr. 3 reading, gr. 5 reading & math. Student pass. stnd. is panel recommendation for all grades, subjects.	A single (gr. 3-10) indicator calculated as the number of tests meeting ARD expecta-tions (summed across grades & subjects) divided by the number of SDAA II tests.	Graduates and continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are assigned the district completion rate.	Gr. 7 and 8 official dropouts as a percent of total gr. 7 and 8 students who were in attendance at any time during the school year.
Rounding	Whole Numbers	Whole Numbers	One Decimal	
Standards **Exemplary** **Recognized** **Acceptable**	Ex.: All Subjects ≥ 90% Re.: All Subjects ≥ 70% Acc.: Read/ELA/W/SS ≥ 60% Mathematics ≥ 40% Science ≥ 35%	Ex.: ≥ 90% Re.: ≥ 70% Acc.: ≥ 50%	Ex.: ≥ 95.0% Re.: ≥ 85.0% Acc.: ≥ 75.0%	Ex.: ≤ 0.2% Re.: ≤ 0.7% Acc.: ≤ 1.0%
Mobility Adjustment (Accountability Subset)	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus. KRI: results removed for evacuees of Katrina and Rita.		None	
Subjects	Reading/ELA ....gr. 3-11 Writing.....gr. 4, 7 Mathematics.....gr. 3-11 Social Studies..gr. 8, 10, 11 Science.....gr. 5, 10, 11	Reading/ELA Writing Mathematics n/a n/a	n/a	
Student Groups	All & Student Grps: African American Hispanic White Econ. Disadv.	All Students Only	All & Student Grps: African American Hispanic White Econ. Disadv.	
Minimum Size Criteria				
All	No minimum size requirement—special analysis for small numbers	≥ 30 tests	≥ 5 dropouts *AND* ≥ 10 students	
Groups	30/10%/50	n/a	≥ 5 dropouts *AND* 30/10%/50	
Required Improvement (RI)				

(Table A6 continued)

Actual Chg	2006 minus 2005 performance (@ 2006 passing std)	2006 minus 2005 performance	Class of 2005 rate minus Class of 2004 rate	2004-05 rate minus 2003-04 rate
RI	Gain needed to reach standard in 2 yrs.		Gain needed to reach standard in 2 yrs.	Decline needed to reach std. in 2 yrs.
Use	Gate up to *Acceptable* and *Recognized*		Gate up to *Acceptable* and *Recognized*	
Floor *(Recognized)*	≥ 65%		≥ 80.0%	≤ 0.9%
Minimum Size	Meets minimum size in current year and has ≥ 10 students tested in prior year.	Meets minimum size in current year and has ≥ 10 tests in prior year.	Meets minimum size in current year and has ≥ 10 students in completion class the prior year.	Meets minimum size in current year & has ≥ 10 7th -8th grade students the prior yr.
Exceptions	After application of RI, this provision may be applied if the campus or district would be *Unacceptable* solely due to not meeting the *Acceptable* criteria on up to 3 assessment measures. Applies to 26 measures – 25 TAKS (5 subjects x 5 groups) plus the SDAA II measure.		n/a	
Use	As a gate up to *Acceptable*			
Floor	No more than 5 percentage points below *Acceptable* std.			
Number of Exceptions Allowed (variable)	# of Assessment Measures Evaluated (at campus or district) 1 – 5 6 – 10 11 – 15 16 – 26 Maximum Exceptions Allowed 0 1 2 3			

Table A7: 2007 Requirements for Each Rating Category

Base Indicators	Academically Acceptable	Recognized	Exemplary
TAKS (2006-07) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	Meets each standard: • Reading/ELA ... **65%** • Writing..... **65%** • Social Studies.. **65%** • Mathematics .... **45%** • Science ..... **40% OR** meets Required Improvement	meets **75%** standard for each subject **OR** meets **70%** floor and Required Improvement	meets **90%** standard for each subject
SDAA II (2007) All students (if meets minimum size criteria)	Meets **50%** standard *(Met ARD Expectations)* **OR** meets Required Improvement	Meets **70%** standard *(Met ARD Expectations)* **OR** meets **65%** floor and Required Improvement	Meets **90%** standard *(Met ARD Expectations)*
Completion Rate l (class of 2006) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets **75.0%** standard **OR** meets Required Improvement	meets **85.0%** standard **OR** meets **80.0%** floor and Required Improvement	meets **95.0%** standard
Annual Dropout Rate (2005-06) • *All students and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	meets **1.0%** standard	meets **0.7%** standard	meets **0.2%** standard
Additional Provisions			
Exceptions	Applied if district/campus would be *AU* due to not meeting *AA* criteria. *(See detailed explanation.)*	Exceptions cannot be used to move to a rating of *Recognized.*	Exceptions cannot be used to move to a rating of *Exemplary.*
Check for Academically Unacceptable Campuses (District only)	Does not apply to *Academically Acceptable* districts.	A district with a campus rated *Academically Unacceptable* cannot be rated *Recognized*.	A district with a campus rated *Academically Unacceptable* cannot be rated *Exemplary*.

(Table A7 continued)

Underreported Students (District only)	Does not apply to *Academically Acceptable* districts.	A district that underreports more than **200** students or more than **5.0%** of its prior year students cannot be rated *Recognized*.	A district that underreports more than **200** students or more than **5.0%** of its prior year students cannot be rated *Exemplary*.
School Leaver Provision for 2007	A campus or district annual dropout rate, completion rate and/or underreported student measures cannot be the cause for a lowered rating.		

Table A8: Overview of 2007 System Components

	TAKS	SDAA II	Completion Rate I	Dropout Rate
Definition	Results (gr. 3-11) summed across grades by subject. ELA & reading results are combined. Cumulative results used for first two administrations of gr. 3 reading, gr. 5 reading & math.	A single (gr. 3-10) indicator calculated as the number of tests meeting ARD expectations (summed across grades & subjects) divided by the number of SDAA II tests.	Graduates and continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are assigned the district completion rate.	Gr. 7 and 8 dropouts as a % of total gr. 7 & 8 students who were in attendance any time during the prior school year.
Rounding	Whole Numbers	Whole Numbers	One Decimal	
Standards Exemplary Recognized Acceptable	Ex.: All Subjects ≥ 90% Re.: All Subjects ≥ 75% Acc.: Reading/ELA ≥ 65% Writ./Soc St ≥ 65% Mathematics ≥ 45% Science ≥ 40%	Ex.: ≥ 90% Re.: ≥ 70% Acc.: ≥ 50%	Ex.: ≥ 95.0% Re.: ≥ 85.0% Acc.: ≥ 75.0%	Ex.: ≤ 0.2% Re.: ≤ 0.7% Acc.: ≤ 1.0%
Mobility Adjustment (Accountability Subset)	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus.		None	
Subjects	Reading/ELA ..... gr. 3-11 Writing ..... gr. 4, 7 Mathematics..... gr. 3-11 Social Studies .. gr. 8, 10, 11 Science..... gr. 5, 10, 11	Reading/ELA Writing Mathematics N/A N/A	N/A	
Student Groups	All & Student Grps: African American Hispanic White Econ. Disadv.	All Students Only	All & Student Grps: African American Hispanic White Econ. Disadv.	
Minimum Size Criteria				
All	No minimum size requirement—special analysis for small numbers	≥ 30 tests	≥ 5 dropouts *AND* ≥ 10 students	
Groups	30/10%/50	N/A	≥ 5 dropouts *AND* 30/10%/50	
Required Improvement (RI)				
Actual Chg	2007 minus 2006 performance	2007 minus 2006 performance	Class of 2006 rate minus Class of 2005 rate	N/A in 2007
RI	Gain needed to reach standard in 2 yrs.		Gain needed to reach standard in 2 yrs.	N/A in 2007
Use	Gate up to *Acceptable* and *Recognized*			N/A in 2007

(Table A8 continued)

Floor *(Recognized)*	≥ 70%		≥ 80.0%	N/A in 2007
Minimum Size	Meets minimum size in current year and has ≥ 10 students tested in prior year.	Meets minimum size in current year and has ≥ 10 tests in prior year.	Meets min. size current year and has ≥ 10 in prior year class.	N/A in 2007
Exceptions	This provision may be applied if the campus or district would be *AU* solely due to not meeting the *AA* criteria on up to 3 assessment measures. Applies to 26 measures.		N/A	
Use	As a gate up to *Acceptable*			
Floor	No more than 5 percentage points below *Acceptable* std.			
Number of Exceptions Allowed (variable)	# of Assessment Measures Maximum Exceptions Evaluated (at campus or district) Allowed 1 – 5 0 6 – 10 1 11 – 15 2 16 – 26 3			
School Leaver Provision for 2007	N/A		In 2007, campus/district rating will not be lowered due to annual dropout or completion rates.	

Table A9: 2008 Requirements for Each Rating Category

Base Indicators	Academically Acceptable	Recognized	Exemplary
TAKS (2007-08)* • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv. ** TAKS (Accommodated) included for some grades and subjects. See Table 3.*	Meets each standard: • Reading/ELA ... **70%** • Writing ..... **65%** • Social Studies.. **65%** • Mathematics .... **50%** • Science ..... **45% OR** Meets Required Improvement	Meets **75%** standard for each subject **OR** Meets **70%** floor and Required Improvement	Meets **90%** standard for each subject
Completion Rate l (class of 2007) • All students *and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	Meets **75.0%** standard **or** Meets Required Improvement	Meets **85.0%** standard **or** Meets floor of 75.0% and Required Improvement	Meets **95.0%** standard
Annual Dropout Rate (2006-07) • *All students and each student group meeting minimum size:* • African American • Hispanic • White • Econ. Disadv.	Meets **2.0%** standard **or** Meets Required Improvement	Meets **2.0%** standard **or** Meets Required Improvement	Meets **2.0%** standard **or** Meets Required Improvement
Additional Provisions			
Exceptions	Applied if district/campus would be *AU* due to not meeting *AA* criteria. *(See detailed explanation.)*	Applied if district/campus would be *AA* due to not meeting *Recognized* criteria. *(See detailed explanation.)*	Applied if district/campus would be *Recognized* due to not meeting *Exemplary* criteria. *(See detailed explanation.)*
Check for Academically Unacceptable Campuses(District only)	Does not apply to *Academically Acceptable* districts.	A district with a campus rated *Academically Unacceptable* cannot be rated *Recognized*.	A district with a campus rated *Academically Unacceptable* cannot be rated *Exemplary*.

(Table A9 continued)

Check for Underreported Students (District only)	Does not apply to *Academically Acceptable* districts.	A district that underreports more than **200** students or more than **5.0%** of its prior year students cannot be rated *Recognized*.	A district that underreports more than **200** students or more than **5.0%** of its prior year students cannot be rated *Exemplary*.
School Leaver Provision for 2008	A campus or district annual dropout rate, completion rate, and/or underreported student measures cannot be the cause for a lowered rating.		

Table A10: Overview of 2008 System Components

	TAKS	TAKS (Accommodated)	Completion Rate I	Dropout Rate
Definition	Results (gr. 3-11) summed across grades by subject. ELA & reading results are combined. Cumulative results used for first two administrations of gr. 3, 5, & 8 reading; gr. 5 & 8 math.	Included in TAKS in the following subjects and grades: ELA (gr. 11) Mathematics (gr. 11) Science (gr. 5, 8, 10, and 11) Science (gr. 5 Spanish) Social Studies (gr. 8, 10, & 11)	Grads & continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are not evaluated.	Gr. 7 and 8 dropouts as a % of students who were in attendance any time during the prior school year.
Rounding	Whole Numbers		One Decimal	
Standards	*Exemplary*:..... All Subjects..... ≥ 90% *Recognized*:..... All Subjects..... ≥ 75% *Acceptable*:..... Reading/ELA..... ≥ 70% Writ./Soc St..... ≥ 65% Mathematics ..... ≥ 50% Science..... ≥ 45%		EX: ≥ 95.0% RE: ≥ 85.0% AA: ≥ 75.0%	EX: ≤ 2.0% RE: ≤ 2.0% AA: ≤ 2.0%
Mobility Adjustment (Accountability Subset)	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus.		None	
Subjects	Reading/ELA .....gr. 3-11 Writing.....gr. 4, 7 Mathematics .....gr. 3-11 Social Studies..gr. 8, 10, 11 Science .....gr. 5, 8, 10, 11	ELA .....gr. 11 Writing .....N/A Mathematics.....gr. 11 Social Studies gr. 8, 10, 11 Science gr. 5, 8, 10, 11	N/A	
Student Groups	All & Student Grps: African American Hispanic White Econ. Disadv.		All & Student Grps: African American Hispanic White Econ. Disadv.	
Minimum Size Criteria for All Students	No minimum size requirement—special analysis for small numbers		≥ 5 dropouts *AND* ≥ 10 students	
Minimum Size Criteria for Groups	30/10%/50		≥ 5 dropouts *AND* 30/10%/50	
	TAKS	**TAKS (Accommodated)**	**Completion Rate I**	**Dropout Rate**

(Table A10 continued)

Definition	Results (gr. 3-11) summed across grades by subject. ELA & reading results are combined. Cumulative results used for first two administrations of gr. 3, 5, & 8 reading; gr. 5 & 8 math.	Included in TAKS in the following subjects and grades: ELA (gr. 11) Mathematics (gr. 11) Science (gr. 5, 8, 10, and 11) Science (gr. 5 Spanish) Social Studies (gr. 8, 10, & 11)	Grads & continuers expressed as a % of total students in the class. Campuses serving any of gr. 9-12 w/out a completion rate are not evaluated.	Gr. 7 and 8 dropouts as a % of students who were in attendance any time during the prior school year.
Rounding	Whole Numbers		One Decimal	
Standards	*Exemplary*:..... All Subjects..... ≥ 90% *Recognized*:..... All Subjects..... ≥ 75% *Acceptable*:..... Reading/ELA..... ≥ 70% Writ./Soc St..... ≥ 65% Mathematics ..... ≥ 50% Science..... ≥ 45%		EX: ≥ 95.0% RE: ≥ 85.0% AA: ≥ 75.0%	EX: ≤ 2.0% RE: ≤ 2.0% AA: ≤ 2.0%
Mobility Adjustment (Accountability Subset)	District ratings: results for students enrolled in the district in the fall and tested in the same district. Campus ratings: results for students enrolled in the campus in the fall and tested in the same campus.		None	
Subjects	Reading/ELA .....gr. 3-11 Writing.....gr. 4, 7 Mathematics .....gr. 3-11 Social Studies..gr. 8, 10, 11 Science .....gr. 5, 8, 10, 11	ELA .....gr. 11 Writing .....N/A Mathematics.....gr. 11 Social Studies gr. 8, 10, 11 Science gr. 5, 8, 10, 11	N/A	
Student Groups	All & Student Grps: African American Hispanic White Econ. Disadv.		All & Student Grps: African American Hispanic White Econ. Disadv.	
Minimum Size Criteria for All Students	No minimum size requirement—special analysis for small numbers		≥ 5 dropouts *AND* ≥ 10 students	
Minimum Size Criteria for Groups	30/10%/50		≥ 5 dropouts *AND* 30/10%/50	

(Table A10 continued)

<table>
<tr><td colspan="6">Required Improvement (RI)</td></tr>
<tr><td>Actual Chg</td><td colspan="3">2008 minus 2007 performance</td><td>Class of 2007 rate minus Class of 2006 rate</td><td>2006-07 rate minus 2005-06 rate</td></tr>
<tr><td>RI</td><td colspan="3">Gain needed to reach standard in 2 years</td><td></td><td></td></tr>
<tr><td>Use</td><td colspan="3">As a gate up to Academically Acceptable or Recognized</td><td></td><td></td></tr>
<tr><td>Floor</td><td colspan="3">≥ 70% for Recognized, no floor for Academically Acceptable</td><td>≥ 75.0% for Recognized</td><td>No floor</td></tr>
<tr><td>Minimum Size</td><td colspan="3">Meets minimum size in current year and has ≥ 10 students tested in prior year</td><td>Meets min. size current year and has ≥ 10 in prior year class.</td><td>Meets min. size current year and has ≥ 10 7th – 8th grade students the prior year.</td></tr>
<tr><td>Exceptions</td><td colspan="3">Applies to TAKS measures only</td><td colspan="2" rowspan="6">Exceptions are Not Applicable to Completion Rate or Dropout Rate</td></tr>
<tr><td>Use</td><td colspan="3">As a gate up to Acceptable, Recognized, or Exemplary</td></tr>
<tr><td>Floor</td><td>Academically Acceptable</td><td>Recognized</td><td>Exemplary</td></tr>
<tr><td>R/W/SS</td><td>5 pts.</td><td>5 pts.</td><td>5 pts.</td></tr>
<tr><td>M/Sc</td><td>10 pts.</td><td>5 pts.</td><td>5 pts.</td></tr>
<tr><td>Number of Exceptions Allowed</td><td colspan="2">1 – 4 measures evaluated ……. 0 allowed
5 – 8 measures evaluated ……. 1 allowed
9 – 11 measures evaluated ……2 allowed
12 – 15 measures evaluated…..3 allowed
16+ measures evaluated ..... 4 allowed</td><td>If 10 or more measures, one exception allowed</td></tr>
<tr><td>School Leaver Provision for 2008</td><td colspan="3">N/A</td><td colspan="2">Campus/District rating will not be lowered due to annual dropout or completion rates.</td></tr>
</table>

Appendix B: Tables

Table B1: 2004 Parameter Estimates

Dependent and Independent Variables	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	95% Confidence Interval Upper Bound	Odds Ratio
[04Rating = 1]	-9.436	1.008	87.608	1	.000	-11.412	-7.460	0.000
Per04AtRsk	-6.181	.943	42.946	1	.000	-8.030	-4.333	0.002
[04Rating = 3]	3.704	.618	35.953	1	.000	2.493	4.914	40.599
Per04FRed	-3.495	.842	17.233	1	.000	-5.145	-1.845	0.030
52SecMonitorSvc04PS	-.015	.005	9.770	1	.002	-.025	-.006	0.985
Per04Gift	6.771	2.404	7.933	1	.005	2.059	11.483	872.176
Per04Ttl1	.604	.280	4.662	1	.031	.056	1.152	1.830
81Facilities04PS	.001	.000	4.242	1	.039	.000	.001	1.001
53DataProcSvc04PS	.001	.001	3.862	1	.049	.000	.003	1.001
35FoodSvc04PS	.001	.001	3.530	1	.060	.000	.003	1.001
32SocialWorkSvc04PS	-.880	.540	2.656	1	.103	-1.939	.178	0.415
[04Rating = 2]	-.009	.006	2.655	1	.103	-.020	.002	0.991
Per04VocEd	1.244	1.066	1.362	1	.243	-.845	3.332	3.468
21InstrucLeadersh04PS	-.001	.001	.896	1	.344	-.003	.001	0.999
13CurrStaffDev04PS	.001	.001	.787	1	.375	-.001	.004	1.001
61CommSvc04PS	-.001	.001	.720	1	.396	-.003	.001	0.999
Per04SpEd	1.699	2.156	.621	1	.431	-2.527	5.925	5.471
Per04BIL	-.001	.002	.542	1	.461	-.004	.002	0.999
Per04ESL	.000	.001	.535	1	.464	-.002	.001	1.000
31GuidCounsEvalSvc04PS	.000	.000	.267	1	.606	-.001	.001	1.000
33HealthServ04PS	.000	.000	.259	1	.611	-.001	.001	1.000
Per04LEP	-.447	.978	.209	1	.647	-2.364	1.469	0.639
51PlantMainOper04PS	.619	1.636	.143	1	.705	-2.588	3.827	1.858
41Leadersh04PS	.000	.001	.090	1	.764	-.001	.001	1.000
Per04CATE	.000	.000	.084	1	.772	.000	.000	1.000
11Instruc04PS	.000	.001	.033	1	.855	-.002	.002	1.000
34StudTransp04PS	-.018	.129	.020	1	.887	-.270	.234	0.982
12InstrucResMedSvc04PS	.000	.001	.002	1	.967	-.001	.001	1.000
71DebtService04PS	.000	.001	.000	1	.993	-.001	.001	1.000
Per04EcoD	-.002	1.011	.000	1	.998	-1.984	1.980	0.998
23SchoolLeadsh04PS	-9.436	1.008	87.608	1	.000	-11.412	-7.460	0.000
36CoExtraCurrSvc04PS	-6.181	.943	42.946	1	.000	-8.030	-4.333	0.002

Table B2: 2005 Parameter Estimates

Dependent and Independent Variables	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval		Odds Ratio
						Lower Bound	Upper Bound	
[05Rating = 1]	-8.011	.763	110.237	1	.000	-9.507	-6.516	0.000
[05Rating = 0]	-10.691	1.233	75.134	1	.000	-13.108	-8.273	0.000
[05Rating = 3]	3.449	.673	26.235	1	.000	2.129	4.768	31.456
Per05AtRsk	-5.738	1.122	26.177	1	.000	-7.937	-3.540	0.003
Per05FRed	-3.764	.851	19.582	1	.000	-5.432	-2.097	0.023
Per05CATE	3.881	1.285	9.125	1	.003	1.363	6.399	48.475
52SecMonitorSvc05PS	-.013	.005	5.703	1	.017	-.024	-.002	0.987
11Instruc05PS	.000	.000	5.535	1	.019	.000	.001	1.000
23SchoolLeadsh05PS	-.001	.001	5.113	1	.024	-.003	.000	0.999
51PlantMainOper05PS	-.001	.000	4.735	1	.030	-.002	.000	0.999
33HealthServ05PS	.003	.001	4.573	1	.032	.000	.005	1.003
34StudTransp05PS	.001	.001	3.436	1	.064	.000	.002	1.001
Per05Gift	4.512	2.755	2.682	1	.101	-.888	9.913	91.140
Per05VocEd	-2.220	1.369	2.629	1	.105	-4.904	.464	0.109
53DataProcSvc05PS	.001	.001	2.540	1	.111	.000	.003	1.001
Per05LEP	2.752	1.746	2.486	1	.115	-.669	6.174	15.682
36CoExtraCurrSvc05PS	.001	.001	2.475	1	.116	.000	.002	1.001
61CommSvc05PS	-.004	.003	2.197	1	.138	-.010	.001	0.996
Per05Ttl1	.446	.338	1.738	1	.187	-.217	1.109	1.562
41Leadersh05PS	.000	.000	1.363	1	.243	.000	.001	1.000
71DebtService05PS	.013	.012	1.285	1	.257	-.010	.036	1.013
Per05EcoD	-.991	1.052	.888	1	.346	-3.052	1.070	0.371
32SocialWorkSvc05PS	-.005	.007	.662	1	.416	-.018	.007	0.995
21InstrucLeadersh05PS	-.001	.001	.607	1	.436	-.003	.001	0.999
13CurrStaffDev05PS	.001	.001	.575	1	.448	-.001	.003	1.001
35FoodSvc05PS	.001	.001	.427	1	.513	-.001	.002	1.001
Per05SpEd	1.057	2.663	.157	1	.691	-4.162	6.275	2.877
81Facilities05PS	.000	.000	.093	1	.760	.000	.000	1.000
31GuidCounsEvalSvc05PS	.000	.001	.074	1	.786	-.001	.001	1.000

(Table B2 continued)

[05Rating = 2]	-.148	.588	.063	1	.801	-1.300	1.004	0.862
12InstrucResMedSvc 05PS	.000	.001	.012	1	.914	-.002	.002	1.000

Table B3: 2006 Parameter Estimates

Dependent and Independent Variables	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval		Odds Ratio
						Lower Bound	Upper Bound	
[06Rating = 0]	-9.464	.778	147.963	1	.000	-10.988	-7.939	0.000
[06Rating = 1]	-7.458	.628	141.195	1	.000	-8.688	-6.228	0.001
Per06AtRsk	-6.186	.900	47.264	1	.000	-7.950	-4.422	0.002
Per06Fred	-2.618	.662	15.635	1	.000	-3.916	-1.320	0.073
[06Rating = 3]	2.270	.597	14.440	1	.000	1.099	3.441	9.682
[06Rating = 2]	-1.928	.539	12.782	1	.000	-2.985	-.871	0.145
33HealthServ06PS	.004	.001	12.407	1	.000	.002	.006	1.004
53DataProcSvc06PS	.002	.001	12.272	1	.000	.001	.003	1.002
31GuidCounsEvalSvc06PS	-.001	.000	9.356	1	.002	-.002	-.001	0.999
61CommSvc06PS	-.004	.002	5.728	1	.017	-.008	-.001	0.996
81Facilities06PS	-.001	.000	4.238	1	.040	-.002	.000	0.999
Per06LEP	2.480	1.326	3.501	1	.061	-.118	5.079	11.946
Per06VocEd	1.819	1.074	2.868	1	.090	-.286	3.925	6.169
Per06EcoD	-1.429	.896	2.546	1	.111	-3.185	.326	0.239
41Leadersh06PS	.001	.000	2.335	1	.126	.000	.001	1.001
23SchoolLeadsh06PS	-.001	.001	2.220	1	.136	-.002	.000	0.999
34StudTransp06PS	.001	.000	1.963	1	.161	.000	.002	1.001
Per06CATE	1.353	1.066	1.610	1	.204	-.737	3.442	3.868
Per06Ttl1	.331	.281	1.385	1	.239	-.220	.882	1.392
52SecMonitorSvc06PS	-.004	.004	1.240	1	.266	-.011	.003	0.996
51PlantMainOper06PS	.000	.000	1.178	1	.278	-.001	.000	1.000
13CurrStaffDev06PS	.001	.001	1.084	1	.298	-.001	.003	1.001
32SocialWorkSvc06PS	-.004	.004	.944	1	.331	-.013	.004	0.996
11Instruc06PS	.000	.000	.939	1	.332	.000	.000	1.000
Per06SpEd	2.171	2.309	.884	1	.347	-2.355	6.698	8.769
71DebtService06PS	-.012	.018	.467	1	.494	-.048	.023	0.988

(Table B3 continued)

36CoExtraCurrSvc06PS	.000	.001	.339	1	.561	-.001	.001	1.000
21InstrucLeadersh06PS	.000	.001	.193	1	.661	-.001	.002	1.000
Per06Gift	-.776	2.393	.105	1	.746	-5.466	3.914	0.460
35FoodSvc06PS	.000	.001	.015	1	.904	-.001	.001	1.000
12InstrucResMedSvc06PS	.000	.001	.002	1	.961	-.002	.002	1.000

Table B4: 2007 Parameter Estimates

Dependent and Independent Variables	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	Upper Bound	Odds Ratio
[07Rating = 1]	-6.500	0.671	93.935	1	0.000	-7.815	-5.186	0.002
[07Rating = 3]	2.920	0.627	21.704	1	0.000	1.691	4.148	18.541
Per07AtRsk	-5.239	0.986	28.233	1	0.000	-7.171	-3.306	0.005
Per07Fred	-2.431	0.720	11.402	1	0.000	-3.842	-1.020	0.088
33HealthServ07PS	0.003	0.001	9.485	1	0.000	0.001	0.005	1.003
11Instruc07PS	0.000	0.000	7.746	1	0.005	0.000	0.001	1.000
31GuidCounsEval Svc07PS	-0.001	0.001	7.403	1	0.007	-0.002	0.000	0.999
Per07Gift	6.867	2.617	6.883	1	0.009	1.737	11.997	960.064
53DataProcSvc07PS	0.001	0.001	2.967	1	0.085	0.000	0.002	1.001
51PlantMainOper07PS	0.000	0.000	2.903	1	0.088	-0.001	0.000	1.000
32SocialWorkSvc07PS	-0.008	0.005	2.259	1	0.133	-0.017	0.002	0.992
Per07LEP	2.273	1.547	2.157	1	0.142	-0.760	5.305	9.708
34StudTransp07PS	0.000	0.001	2.136	1	0.144	-0.002	0.000	1.000
Per07Ttl1	0.441	0.306	2.078	1	0.149	-0.159	1.041	1.554
Per07EcoD	-1.337	0.984	1.845	1	0.174	-3.266	0.592	0.263
Per07CATE	1.541	1.191	1.673	1	0.196	-0.794	3.875	4.669
13CurrStaffDev07PS	-0.001	0.001	0.964	1	0.326	-0.003	0.001	0.999
81Facilities07PS	0.000	0.000	0.912	1	0.340	0.000	0.000	1.000
41Leadersh07PS	0.000	0.000	0.745	1	0.388	0.000	0.001	1.000
71DebtService07PS	0.010	0.012	0.696	1	0.404	-0.014	0.035	1.010
52SecMonitorSvc07PS	-0.003	0.004	0.499	1	0.480	-0.011	0.005	0.997
Per07SpEd	1.872	2.770	0.457	1	0.499	-3.557	7.302	6.501
23SchoolLeadsh07PS	0.000	0.000	0.316	1	0.574	-0.001	0.001	1.000
35FoodSvc07PS	0.000	0.001	0.146	1	0.703	-0.001	0.002	1.000
Per07VocEd	-0.371	1.143	0.105	1	0.745	-2.612	1.869	0.690
[07Rating = 2]	-0.124	0.583	0.045	1	0.831	-1.266	1.018	0.883
61CommSvc07PS	0.000	0.002	0.036	1	0.849	-0.005	0.004	1.000
36CoExtraCurrSvc07PS	0.000	0.001	0.019	1	0.889	0.000	0.001	1.000
12InstrucResMedSvc 07PS	0.000	0.001	0.014	1	0.907	-0.002	0.002	1.000
21InstrucLeadersh07PS	0.000	0.001	0.008	1	0.927	-0.002	0.002	1.000

Table B5: 2008 Parameter Estimates

Dependent and Independent Variables	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	Upper Bound	Odds Ratio
[08Rating = 1]	-8.343	0.691	145.634	1	0.000	-9.698	-6.988	0.000
[08Rating = 2]	-1.975	0.559	12.480	1	0.000	-3.071	-0.879	0.139
Per08AtRsk	-6.753	0.953	50.159	1	0.000	-8.622	-4.884	0.001
33HealthServ08PS	0.003	0.001	7.693	1	0.006	0.001	0.004	1.003
11Instruc08PS	0.000	0.000	6.983	1	0.008	0.000	0.000	1.000
[08Rating = 3]	1.412	0.580	5.919	1	0.015	0.274	2.549	4.104
13CurrStaffDev08PS	-0.002	0.001	5.601	1	0.018	-0.004	0.000	0.998
31GuidCounsEvalSvc 08PS	-0.001	0.000	4.559	1	0.033	-0.002	0.000	0.999
Per08FRed	-1.317	0.654	4.064	1	0.044	-2.598	-0.037	0.268
Per08CATE	2.134	1.092	3.820	1	0.051	-0.006	4.274	8.449
Per08EcoD	-1.625	0.891	3.328	1	0.068	-3.371	0.121	0.197
35FoodSvc08PS	0.001	0.001	3.152	1	0.076	0.000	0.002	1.001
61CommSvc08PS	0.003	0.002	2.010	1	0.156	-0.001	0.007	1.003
Per08SpEd	-3.824	2.743	1.944	1	0.163	-9.199	1.552	0.022
53DataProcSvc08PS	0.001	0.001	1.920	1	0.166	0.000	0.002	1.001
Per08VocEd	-1.444	1.065	1.837	1	0.175	-3.531	0.644	0.236
52SecMonitorSvc08PS	0.003	0.003	1.313	1	0.252	-0.002	0.009	1.003
Per08LEP	1.438	1.426	1.017	1	0.313	-1.357	4.233	4.212
32SocialWorkSvc08PS	-0.004	0.004	0.982	1	0.322	-0.013	0.004	0.996
Per08Gift	2.399	2.546	0.887	1	0.346	-2.592	7.389	11.012
23SchoolLeadsh08PS	0.000	0.000	0.879	1	0.348	-0.001	0.000	1.000
36CoExtraCurrSvc08PS	0.000	0.000	0.685	1	0.408	-0.001	0.001	1.000
51PlantMainOper08PS	0.000	0.000	0.462	1	0.497	0.000	0.000	1.000
41Leadersh08PS	0.000	0.000	0.278	1	0.598	0.000	0.001	1.000
81Facilities08PS	0.000	0.000	0.262	1	0.608	0.000	0.000	1.000
12InstrucResMedSvc 08PS	0.000	0.001	0.154	1	0.695	-0.002	0.001	1.000
34StudTransp08PS	0.000	0.000	0.036	1	0.850	0.000	0.001	1.000
Per08Ttl1	0.053	0.286	0.034	1	0.854	-0.507	0.612	1.054
21InstrucLeadersh08PS	0.000	0.001	0.020	1	0.887	-0.002	0.001	1.000
71DebtService08PS	0.002	0.018	0.017	1	0.896	-0.034	0.038	1.002

Table B6: 2004 Parameter Estimates for Moak Casey Totals

Variable	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval		Odds Ratio
						Lower Bound	Upper Bound	
[04Rating = 1]	-8.866	.928	91.308	1	.000	-10.684	-7.047	0.000
Per04AtRsk	-6.639	.933	50.679	1	.000	-8.467	-4.811	0.001
[04Rating = 3]	3.800	.577	43.342	1	.000	2.669	4.932	44.711
Per04FRed	-3.016	.828	13.279	1	.000	-4.638	-1.394	0.049
Per04Gift	7.526	2.393	9.887	1	.002	2.835	12.216	1854.750
TotalInstructionRelated04PS	-.001	.000	9.569	1	.002	-.002	.000	0.999
Per04Ttl1	.693	.276	6.291	1	.012	.152	1.235	2.001
Per04VocEd	1.714	1.005	2.908	1	.088	-.256	3.685	5.554
[04Rating = 2]	-.772	.499	2.392	1	.122	-1.751	.206	0.462
TotalInstruction04PS	-.001	.000	2.017	1	.156	-.001	.000	0.999
Per04SpEd	2.801	2.099	1.781	1	.182	-1.313	6.914	16.455
TotalOperExpen04PS	.000	.000	1.120	1	.290	.000	.000	1.000
TotalOperExpen04wo9193PS	.000	.000	1.029	1	.310	.000	.001	1.000
TotalBasicEDUCCosts04PS	.000	.000	.654	1	.419	.000	.001	1.000
Per04CATE	-.513	.970	.279	1	.597	-2.413	1.388	0.599
TotalOperations04PS	.000	.000	.142	1	.707	-.001	.001	1.000
Per04LEP	-.372	1.628	.052	1	.819	-3.563	2.819	0.689
Per04EcoD	-.183	.965	.036	1	.849	-2.074	1.707	0.833

Table B7: 2005 Parameter Estimates for Moak Casey Totals

Variable	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	95% Confidence Interval Upper Bound	Odds Ratio
[05Rating = 1]	-7.004	.680	106.090	1	.000	-8.337	-5.672	0.001
[05Rating = 0]	-9.708	1.194	66.068	1	.000	-12.048	-7.367	0.000
Per05AtRsk	-6.475	1.083	35.759	1	.000	-8.597	-4.352	0.002
[05Rating = 3]	3.762	.639	34.658	1	.000	2.509	5.014	43.016
Per05FRed	-2.508	.838	8.960	1	.003	-4.150	-.866	0.081
Per05CATE	3.684	1.259	8.567	1	.003	1.217	6.152	39.825
TotalOperExpen05PS	.000	.000	5.928	1	.015	.000	.000	1.000
Per05Ttl1	.535	.335	2.549	1	.110	-.122	1.191	1.707
Per05EcoD	-1.481	1.017	2.122	1	.145	-3.473	.512	0.227
Per05Gift	3.577	2.718	1.732	1	.188	-1.749	8.903	35.758
Per05LEP	2.095	1.731	1.464	1	.226	-1.299	5.489	8.125
TotalInstruction05PS	.000	.000	1.064	1	.302	.000	.001	1.000
Per05VocEd	-1.241	1.277	.945	1	.331	-3.744	1.262	0.289
TotalInstructionRelated05 PS	.000	.000	.701	1	.402	-.001	.000	1.000
Per05SpEd	1.621	2.541	.407	1	.524	-3.359	6.602	5.059
[05Rating = 2]	.281	.548	.263	1	.608	-.792	1.355	1.325
TotalOperations05PS	.000	.000	.167	1	.683	-.001	.001	1.000
TotalBasicEDUCCosts05 PS	.000	.000	.031	1	.861	-.001	.001	1.000
TotalOperExpen05wo919 3PS	.000	.000	.001	1	.970	.000	.000	1.000

Table B8: 2006 Parameter Estimates for Moak Casey Totals

Variable	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	Upper Bound	Odds Ratio
[06Rating = 0]	-9.138	.745	150.399	1	.000	-10.598	-7.677	0.000
[06Rating = 1]	-7.125	.588	146.627	1	.000	-8.278	-5.972	0.001
Per06AtRsk	-6.064	.870	48.528	1	.000	-7.770	-4.358	0.002
[06Rating = 3]	2.270	.568	15.955	1	.000	1.156	3.383	9.676
[06Rating = 2]	-1.820	.507	12.890	1	.000	-2.813	-.826	0.162
Per06FRed	-2.319	.651	12.688	1	.000	-3.594	-1.043	0.098
TotalInstructionRelated06PS	-.001	.000	11.266	1	.001	-.002	.000	0.999
TotalBasicEDUCCosts06PS	.001	.000	6.109	1	.013	.000	.002	1.001
TotalOperExpen06wo9193PS	-.001	.000	3.066	1	.080	-.001	.000	0.999
Per06EcoD	-1.419	.830	2.923	1	.087	-3.046	.208	0.242
Per06VocEd	1.655	1.019	2.636	1	.104	-.343	3.653	5.233
Per06CATE	1.685	1.057	2.543	1	.111	-.386	3.756	5.392
Per06LEP	1.773	1.284	1.907	1	.167	-.743	4.289	5.887
Per06Ttl1	.331	.276	1.437	1	.231	-.210	.873	1.393
TotalInstruction06PS	.000	.000	1.179	1	.278	-.001	.000	1.000
TotalOperExpen06PS	.000	.000	1.138	1	.286	.000	.000	1.000
Per06SpEd	2.326	2.222	1.097	1	.295	-2.028	6.680	10.240
TotalOperations06PS	.000	.000	.938	1	.333	-.001	.000	1.000
Per06Gift	-1.489	2.364	.397	1	.529	-6.122	3.143	0.225

Table B9: 2007 Parameter Estimates for Moak Casey Totals

Variable	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval		Odds Ratio
						Lower Bound	Upper Bound	
[07Rating = 1]	-6.112	.630	94.060	1	.000	-7.348	-4.877	0.002
Per07AtRsk	-5.406	.964	31.466	1	.000	-7.295	-3.517	0.004
[07Rating = 3]	3.069	.599	26.247	1	.000	1.895	4.243	21.523
Per07FRed	-2.091	.699	8.938	1	.003	-3.462	-.720	0.124
Per07Gift	6.566	2.573	6.509	1	.011	1.522	11.610	710.319
TotalInstructionRelated07PS	-.001	.000	4.636	1	.031	-.001	.000	0.999
Per07Ttl1	.537	.301	3.184	1	.074	-.053	1.127	1.711
Per07EcoD	-1.441	.924	2.435	1	.119	-3.251	.369	0.237
Per07CATE	1.706	1.178	2.096	1	.148	-.603	4.014	5.504
Per07LEP	1.697	1.487	1.302	1	.254	-1.218	4.612	5.458
TotalOperations07PS	.000	.000	1.199	1	.274	-.001	.000	1.000
Per07SpEd	2.820	2.666	1.119	1	.290	-2.405	8.045	16.778
TotalOperExpen07PS	.000	.000	.831	1	.362	.000	.000	1.000
TotalOperExpen07wo9193PS	.000	.000	.328	1	.567	.000	.000	1.000
TotalBasicEDUCCosts07PS	.000	.000	.302	1	.583	.000	.001	1.000
TotalInstruction07PS	.000	.000	.018	1	.894	-.001	.001	1.000
[07Rating = 2]	.057	.551	.011	1	.918	-1.024	1.137	1.058
Per07VocEd	-.043	1.083	.002	1	.968	-2.166	2.080	0.958

Table B10: 2008 Parameter Estimates for Moak Casey Totals

Variable	Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval		Odds Ratio
						Lower Bound	Upper Bound	
[08Rating = 1]	-8.349	.674	153.437	1	.000	-9.670	-7.028	0.000
Per08AtRsk	-6.833	.937	53.172	1	.000	-8.670	-4.997	0.001
[08Rating = 2]	-2.122	.545	15.158	1	.000	-3.190	-1.054	0.120
Per08FRed	-1.371	.648	4.476	1	.034	-2.641	-.101	0.254
[08Rating = 3]	1.196	.566	4.459	1	.035	.086	2.305	3.306
TotalInstructionRelated08PS	-.001	.000	4.026	1	.045	-.001	.000	0.999
Per08CATE	2.100	1.076	3.811	1	.051	-.008	4.208	8.167
Per08SpEd	-3.931	2.669	2.169	1	.141	-9.161	1.300	0.020
Per08VocEd	-1.149	1.000	1.320	1	.251	-3.110	.811	0.317
Per08EcoD	-.946	.837	1.279	1	.258	-2.587	.694	0.388
Per08LEP	1.564	1.392	1.262	1	.261	-1.164	4.291	4.776
Per08Gift	2.765	2.519	1.205	1	.272	-2.172	7.702	15.883
TotalOperExpen08PS	.000	.000	.987	1	.320	.000	.000	1.000
TotalBasicEDUCCosts08PS	.000	.000	.166	1	.684	.000	.001	1.000
TotalOperExpen08wo9193PS	.000	.000	.005	1	.946	.000	.000	1.000
TotalInstruction08PS	.000	.000	.004	1	.952	-.001	.001	1.000
Per08Ttl1	.015	.279	.003	1	.958	-.532	.561	1.015
TotalOperations08PS	.000	.000	.002	1	.965	-.001	.001	1.000

Appendix C: Definitions of Financial Totals by Moak, Casey and Associates

Total Name	Definition
Total Instruction	11 Instruction
	12 Instructional Resources Media Services
	13 Curriculum and Staff Development
Total Instruction Related	21 Instructional Leadership
	23 School Leadership
	31 Guidance Counseling and Evaluation Services
	32 Social Work Services
	33 Health Services
	36 Co-extracurricular Activities
	61 Community Services
	95 Payments to JJAEP
Total Operations	34 Student Transportation
	35 Food Services
	51 Plant Maintenance and Operations
	52 Security and Monitoring Services
	53 Data Processing Services
Total Operating Expenses	Sum of all function codes
Total Basic Educational Costs	Sum of Total Instruction, Total Instruction Related, Total Operations, and 41 Leadership
Total Operating Expenditures without functions 91 and 93	Total Operating Expenses minus function codes 91 and 93

Glossary

Fund Code - A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund. For example, the Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA Title I Part A, Improving Basic Programs.

Function Code - A mandatory 2 digit code that identifies the purpose of the transaction is applied to expenditures. The first digit identifies the major service area and the second digit refers to the specific function within the area. For example, the function "Health Services" is coded 33. The first 3 specifies Support Services Student (Pupil) and the second 3 is Health Services.

Object Code - A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. For example, money received for current year taxes is classified in account *5711*. The *5* denotes revenue, the *7* shows revenue from local, intermediate and out-of-state sources, the *1* denotes local real and personal property tax revenue and the final *1* specifies current year levy.

Optional Codes 1 and 2 - A *2* digit code for optional use to provide special accountability at the local level.

Organization Code - A mandatory *3* digit code identifying the organization, i.e., high school, middle school, elementary school, superintendent‘s office, etc.

Fiscal Year Code - A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Program Intent Code - A *2* digit code used to designate services provided to students.

Optional Code 3 - An single code that is used at the local option.

Optional Codes 4 and 5 - An optional *2* digit code that may be used by the school district to further describe the transaction.

Appendix D: Definitions of Financial Variables

SPSS Variable Name	Description of variable
04DistNo	2004 District Number
04Ttl1Stu	2004 number of Title 1 students
04SpEdStu	2004 number of Special Education students
04BILStu	2004 number of Bilingual students
04ESLStu	2004 number of ESL students
04GiftStu	2004 number of Gifted Talented students
04VocEdStu	2004 number of Vocational education students
04EcoDStu	2004 number of Economically disadvantaged students
04AtRskStu	2004 number of At Risk students
04LEPStu	2004 number of Limited English Proficient students
04FRedStu	2004 number of students who qualify for Free and reduced lunch
04CATEStu	2004 number of Career and technology education students
04TtlStu	2004 number of Total students
04DistNo_A	2004 District Number
Per04Ttl1	Percent of 2004 Title 1 students
Per04SpEd	Percent of 2004 Special Education students
Per04BIL	Percent of 2004 Bilingual students
Per04ESL	Percent of 2004 ESL students
Per04Gift	Percent of 2004 Gifted Talented students
Per04VocEd	Percent of 2004 Vocational education students
Per04EcoD	Percent of 2004 Economically disadvantaged students
Per04AtRsk	Percent of 2004 At Risk students
Per04LEP	Percent of 2004 Limited English Proficient students
Per04Fred	Percent of 2004 Free and reduced lunch students
Per04CATE	Percent of 2004 Career and technology education students
Per04TtlStu	Percent of 2004 Total students
05DistNo	2005 District Number
05Ttl1Stu	2005 number of Title 1 students
05SpEdStu	2005 number of Special Education students
05BILStu	2005 number of Bilingual students
05ESLStu	2005 number of ESL students

SPSS Variable Name	Description of variable
05GiftStu	2005 number of Gifted Talented students
05VocEdStu	2005 number of Vocational education students
05EcoDStu	2005 number of Economically disadvantaged students
05AtRskStu	2005 number of At Risk students
05LEPStu	2005 number of Limited English Proficient students
05FRedStu	2005 number of students who qualify for Free and reduced lunch
05CATEStu	2005 number of Career and technology education students
05TtlStu	2005 number of Total students
05DistNo	2005 District Number
Per05Ttl1	Percent of 2005 Title 1 students
Per05SpEd	Percent of 2005 Special Education students
Per05BIL	Percent of 2005 Bilingual students
Per05ESL	Percent of 2005 ESL students
Per05Gift	Percent of 2005 Gifted Talented students
Per05VocEd	Percent of 2005 Vocational education students
Per05EcoD	Percent of 2005 Economically disadvantaged students
Per05AtRsk	Percent of 2005 At Risk students
Per05LEP	Percent of 2005 Limited English Proficient students
Per05Fred	Percent of 2005 Free and reduced lunch students
Per05CATE	Percent of 2005 Career and technology education students
Per05TtlStu	Percent of 2005 Total students
06DistNo	2006 District Number
06Ttl1Stu	2006 number of Title 1 students
06SpEdStu	2006 number of Special Education students
06BILStu	2006 number of Bilingual students
06ESLStu	2006 number of ESL students
06GiftStu	2006 number of Gifted Talented students
06VocEdStu	2006 number of Vocational education students
06EcoDStu	2006 number of Economically disadvantaged students
06AtRskStu	2006 number of At Risk students
06LEPStu	2006 number of Limited English Proficient students
06FRedStu	2006 number of students who qualify for Free and reduced lunch

SPSS Variable Name	Description of variable
06CATEStu	2006 number of Career and technology education students
06TtlStu	2006 number of Total students
06DistNo	2006 District Number
Per06Ttl1	Percent of 2006 Title 1 students
Per06SpEd	Percent of 2006 Special Education students
Per06BIL	Percent of 2006 Bilingual students
Per06ESL	Percent of 2006 ESL students
Per06Gift	Percent of 2006 Gifted Talented students
Per06VocEd	Percent of 2006 Vocational education students
Per06EcoD	Percent of 2006 Economically disadvantaged students
Per06AtRsk	Percent of 2006 At Risk students
Per06LEP	Percent of 2006 Limited English Proficient students
Per06Fred	Percent of 2006 Free and reduced lunch students
Per06CATE	Percent of 2006 Career and technology education students
Per06TtlStu	Percent of 2006 Total students
07DistNo	2007 District Number
07Ttl1Stu	2007 number of Title 1 students
07SpEdStu	2007 number of Special Education students
07BILStu	2007 number of Bilingual students
07ESLStu	2007 number of ESL students
07GiftStu	2007 number of Gifted Talented students
07VocEdStu	2007 number of Vocational education students
07EcoDStu	2007 number of Economically disadvantaged students
07AtRskStu	2007 number of At Risk students
07LEPStu	2007 number of Limited English Proficient students
07FRedStu	2007 number of students who qualify for Free and reduced lunch
07CATEStu	2007 number of Career and technology education students
07TtlStu	2007 number of Total students
07DistNo	2007 District Number
Per07Ttl1	Percent of 2007 Title 1 students
Per07SpEd	Percent of 2007 Special Education students
Per07BIL	Percent of 2007 Bilingual students
Per07ESL	Percent of 2007 ESL students

SPSS Variable Name	Description of variable
Per07Gift	Percent of 2007 Gifted Talented students
Per07VocEd	Percent of 2007 Vocational education students
Per07EcoD	Percent of 2007 Economically disadvantaged students
Per07AtRsk	Percent of 2007 At Risk students
Per07LEP	Percent of 2007 Limited English Proficient students
Per07Fred	Percent of 2007 Free and reduced lunch students
Per07CATE	Percent of 2007 Career and technology education students
Per07TtlStu	Percent of 2007 Total students
08DistNo	2008 District Number
08Ttl1Stu	2008 number of Title 1 students
08SpEdStu	2008 number of Special Education students
08BILStu	2008 number of Bilingual students
08ESLStu	2008 number of ESL students
08GiftStu	2008 number of Gifted Talented students
08VocEdStu	2008 number of Vocational education students
08EcoDStu	2008 number of Economically disadvantaged students
08AtRskStu	2008 number of At Risk students
08LEPStu	2008 number of Limited English Proficient students
08FRedStu	2008 number of students who qualify for Free and reduced lunch
08CATEStu	2008 number of Career and technology education students
08TtlStu	2008 number of Total students
08DistNo	2008 District Number
Per08Ttl1	Percent of 2008 Title 1 students
Per08SpEd	Percent of 2008 Special Education students
Per08BIL	Percent of 2008 Bilingual students
Per08ESL	Percent of 2008 ESL students
Per08Gift	Percent of 2008 Gifted Talented students
Per08VocEd	Percent of 2008 Vocational education students
Per08EcoD	Percent of 2008 Economically disadvantaged students
Per08AtRsk	Percent of 2008 At Risk students
Per08LEP	Percent of 2008 Limited English Proficient students
Per08Fred	Percent of 2008 Free and reduced lunch students
Per08CATE	Percent of 2008 Career and technology education students

SPSS Variable Name	Description of variable
Per08TtlStu	Percent of 2008 Total students
0405PerChngTtl1	2004-2005 percent change in number of Title 1 students
0405PerChngSpEd	2004-2005 percent change in number of Special Education students
0405PerChngBil	2004-2005 percent change in number of Bilingual students
0405PerChngESL	2004-2005 percent change in number of ESL students
0405PerChngGift	2004-2005 percent change in number of Gifted Talented students
0405PerChngVocEd	2004-2005 percent change in number of Vocational Education students
0405PerChngEcoD	2004-2005 percent change in number of Economically Disadvantaged students
0405PerChngAtRsk	2004-2005 percent change in number of At Risk students
0405PerChngLEP	2004-2005 percent change in number of LEP students
0405PerChngFRed	2004-2005 percent change in number of students who qualify for Free and reduced lunch
0405PerChngCATE	2004-2005 percent change in number of Career and technology Education students
0506PerChngTtl1	2005-2006 percent change in number of Title 1 students
0506PerChngSpEd	2005-2006 percent change in number of Special Education students
0506PerChngBil	2005-2006 percent change in number of Bilingual students
0506PerChngESL	2005-2006 percent change in number of ESL students
0506PerChngGift	2005-2006 percent change in number of Gifted Talented students
0506PerChngVocEd	2005-2006 percent change in number of Vocational Education students
0506PerChngEcoD	2005-2006 percent change in number of Economically Disadvantaged students
0506PerChngAtRsk	2005-2006 percent change in number of At Risk students
0506PerChngLEP	2005-2006 percent change in number of LEP students
0506PerChngFRed	2005-2006 percent change in number of students who qualify for Free and reduced lunch
0506PerChngCATE	2005-2006 percent change in number of Career and technology Education students
0607PerChngTtl1	2006-2007 percent change in number of Title 1 students
0607PerChngSpEd	2006-2007 percent change in number of Special Education students
0607PerChngBil	2006-2007 percent change in number of Bilingual students
0607PerChngESL	2006-2007 percent change in number of ESL students
0607PerChngGift	2006-2007 percent change in number of Gifted Talented students
0607PerChngVocEd	2006-2007 percent change in number of Vocational Education students

SPSS Variable Name	Description of variable
0607PerChngEcoD	2006-2007 percent change in number of Economically Disadvantaged students
0607PerChngAtRsk	2006-2007 percent change in number of At Risk students
0607PerChngLEP	2006-2007 percent change in number of LEP students
0607PerChngFRed	2006-2007 percent change in number of students who qualify for Free and reduced lunch
0607PerChngCATE	2006-2007 percent change in number of Career and technology Education students
0708PerChngTtl1	2007-2008 percent change in number of Title 1 students
0708PerChngSpEd	2007-2008 percent change in number of Special Education students
0708PerChngBil	2007-2008 percent change in number of Bilingual students
0708PerChngESL	2007-2008 percent change in number of ESL students
0708PerChngGift	2007-2008 percent change in number of Gifted Talented students
0708PerChngVocEd	2007-2008 percent change in number of Vocational Education students
0708PerChngEcoD	2007-2008 percent change in number of Economically Disadvantaged students
0708PerChngAtRsk	2007-2008 percent change in number of At Risk students
0708PerChngLEP	2007-2008 percent change in number of LEP students
0708PerChngFRed	2007-2008 percent change in number of students who qualify for Free and reduced lunch
0708PerChngCATE	2007-2008 percent change in number of Career and technology Education students
0308PerChngTtl1	2003-2008 percent change in number of Title 1 students
0308PerChngSpEd	2003-2008 percent change in number of Special Education students
0308PerChngBil	2003-2008 percent change in number of Bilingual students
0308PerChngESL	2003-2008 percent change in number of ESL students
0308PerChngGift	2003-2008 percent change in number of Gifted Talented students
0308PerChngVocEd	2003-2008 percent change in number of Vocational Education students
0308PerChngEcoD	2003-2008 percent change in number of Economically Disadvantaged students
0308PerChngAtRsk	2003-2008 percent change in number of At Risk students
0308PerChngLEP	2003-2008 percent change in number of LEP students
0308PerChngFRed	2003-2008 percent change in number of students who qualify for Free and reduced lunch
0308PerChngCATE	2004-2005 percent change in number of Career and technology Education students
04DistNo	2004 District Number

SPSS Variable Name	Description of variable
11Instruc04	11 Instruction 2004
12InstrucResMedSvc04	12 Instruction Resource and Media Services 2004
13CurrStaffDev04	13 Curriculum and Staff Development 2004
21InstrucLeadersh04	21 Instructional Leadership 2004
23SchoolLeadsh04	23 School Leadership 2004
31GuidCounsEvalSvc04	31 Guidance Counseling and Evaluation Services 2004
32SocialWorkSvc04	32 Social Work Services 2004
33HealthServ04	33 Health Services 2004
34StudTransp04	34 Student Transportation 2004
35FoodSvc04	35 Food Services 2004
36CoExtraCurrSvc04	36 Co-extracurricular Services 2004
41Leadersh04	41 Leadership 2004
51PlantMainOper04	51 Plant Maintenance and Operations 2004
52SecMonitorSvc04	52 Security and Monitoring Services 2004
53DataProcSvc04	53 Data Processing Services 2004
61CommSvc04	61 Community Services 2004
71DebtService04	71 Debt Service 2004
81Facilities04	81 Facilities 2004
91Recapture04	91 Recapture 2004
92IncrementalCostCh4104	92 Incremental Cost for Chapter 41 2004
93PaymntsSharedSvc04	93 Payments to Shared Services 2004
94PaymntsPEG04	94 Payments to Public Education Grant 2004
95PaymntsToJJAEPS04	95 Payments to Juvenile Justice Alternative Education Program 2004
96PaymntsToCharterSchls04	96 Payments to Charter Schools 2004
97PaymntsTIF04	97 Payments to Tax Increment Fund 2004
99OtherChrgs04	99 Other Charges 2004
TotalOperExpen04	2004 Total Operational Expenditures
TotalInstruction04	2004 Total Instruction
TotalInstructionRelated04	2004 Total Instruction Related
TotalOperations04	2004 Total Operations
TotalBasicEDUCCosts04	2004 Total Basic Educational Costs
TotalOperExpen04wo9193	2004 TotalOperationalExpenditureswithout9193
04DistNo	2004 District Number

SPSS Variable Name	Description of variable
04TtlStu	2004 Total Students
11Instruc04PS	11 Instruction 2004 per student
12InstrucResMedSvc04PS	12 Instruction Resource and Media Services 2004 per student
13CurrStaffDev04PS	13 Curriculum and Staff Development 2004 per student
21InstrucLeadersh04PS	21 Instructional Leadership 2004 per student
23SchoolLeadsh04PS	23 School Leadership 2004 per student
31GuidCounsEvalSvc04PS	31 Guidance Counseling and Evaluation Services 2004 per student
32SocialWorkSvc04PS	32 Social Work Services 2004 per student
33HealthServ04PS	33 Health Services 2004 per student
34StudTransp04PS	34 Student Transportation 2004 per student
35FoodSvc04PS	35 Food Services 2004 per student
36CoExtraCurrSvc04PS	36 Co-extracurricular Services 2004 per student
41Leadersh04PS	41 Leadership 2004 per student
51PlantMainOper04PS	51 Plant Maintenance and Operations 2004 per student
52SecMonitorSvc04PS	52 Security and Monitoring Services 2004 per student
53DataProcSvc04PS	53 Data Processing Services 2004 per student
61CommSvc04PS	61 Community Services 2004 per student
71DebtService04PS	71 Debt Service 2004 per student
81Facilities04PS	81 Facilities 2004 per student
91Recapture04PS	91 Recapture 2004 per student
92IncrementalCostCh4104PS	92 Incremental Cost for Chapter 41 2004 per student
93PaymntsSharedSvc04PS	93 Payments to Shared Services 2004 per student
94PaymntsPEG04PS	94 Payments to Public Education Grant 2004 per student
95PaymntsToJJAEPS04PS	95 Payments to Juvenile Justice Alternative Education Program 2004 per student
96PaymntsToCharterSchls04PS	96 Payments to Charter Schools 2004 per student
97PaymntsTIF04PS	97 Payments to Tax Increment Fund 2004 per student
99OtherChrgs04PS	99 Other Charges 2004 per student
TotalOperExpen04PS	2004 Total Operational Expenditures per student
TotalInstruction04PS	2004 Total Instruction per student
TotalInstructionRelated04PS	2004 Total Instruction Related per student
TotalOperations04PS	2004 Total Operation per student
TotalBasicEDUCCosts04PS	2004 Total Basic Educational Costs per student

SPSS Variable Name	Description of variable
TotalOperExpen04wo9193PS	2004 TotlaOperationalExpendituresWithout9193 per student
05DistNo	2005 District Number
11Instruc05	11 Instruction 2005
12InstrucResMedSvc05	12 Instruction Resource and Media Services 2005
13CurrStaffDev05	13 Curriculum and Staff Development 2005
21InstrucLeadersh05	21 Instructional Leadership 2005
23SchoolLeadsh05	23 School Leadership 2005
31GuidCounsEvalSvc05	31 Guidance Counseling and Evaluation Services 2005
32SocialWorkSvc05	32 Social Work Services 2005
33HealthServ05	33 Health Services 2005
34StudTransp05	34 Student Transportation 20 2005
35FoodSvc05	35 Food Services 2005
36CoExtraCurrSvc05	36 Co-extracurricular Services 2005
41Leadersh05	41 Leadership 2005
51PlantMainOper05	51 Plant Maintenance and Operations 2005
52SecMonitorSvc05	52 Security and Monitoring Services 2005
53DataProcSvc05	53 Data Processing Services 2005
61CommSvc05	61 Community Services 2005
71DebtService05	71 Debt Service 2005
81Facilities05	81 Facilities 2005
91Recapture05	91 Recapture 2005
92IncrementalCostCh4105	92 Incremental Cost for Chapter 41 2005
93PaymntsSharedSvc05	93 Payments to Shared Services 2005
94PaymntsPEG05	94 Payments to Public Education Grant 2005
95PaymntsToJJAEPS05	95 Payments to Juvenile Justice Alternative Education Program 2005
96PaymntsToCharterSchls05	96 Payments to Charter Schools 2005
97PaymntsTIF05	97 Payments to Tax Increment Fund 2005
99OtherChrgs05	99 Other Charges 2005
TotalOperExpen05	2005Total Operational Expenditures
TotalInstruction05	2005Total Instruction
TotalInstructionRelated05	2005Total Instruction Related
TotalOperations05	2005Total Operation

SPSS Variable Name	Description of variable
TotalBasicEDUCCosts05	2005Total Basic Educational Costs
TotalOperExpen05wo9193	2005Total Operational Expenditures Without 91 93
05TtlStu	2005Total Students
11Instruc05PS	11 Instruction 2005 per student
12InstrucResMedSvc05PS	12 Instruction Resource and Media Services 2005 per student
13CurrStaffDev05PS	13 Curriculum and Staff Development 2005 per student
21InstrucLeadersh05PS	21 Instructional Leadership 2005 per student
23SchoolLeadsh05PS	23 School Leadership 2005 per student
31GuidCounsEvalSvc05PS	31 Guidance Counseling and Evaluation Services 2005 per student
32SocialWorkSvc05PS	32 Social Work Services 2005 per student
33HealthServ05PS	33 Health Services 2005 per student
34StudTransp05PS	34 Student Transportation 2005 per student
35FoodSvc05PS	35 Food Services 2005 per student
36CoExtraCurrSvc05PS	36 Co-extracurricular Services 2005 per student
41Leadersh05PS	41 Leadership 2005 per student
51PlantMainOper05PS	51 Plant Maintenance and Operations 2005 per student
52SecMonitorSvc05PS	52 Security and Monitoring Services 2005 per student
53DataProcSvc05PS	53 Data Processing Services 2005 per student
61CommSvc05PS	61 Community Services 2005 per student
71DebtService05PS	71 Debt Service 2005 per student
81Facilities05PS	81 Facilities 2005 per student
91Recapture05PS	91 Recapture 2005 per student
92IncrementalCostCh4105PS	92 Incremental Cost for Chapter 41 2005 per student
93PaymntsSharedSvc05PS	93 Payments to Shared Services 2005 per student
94PaymntsPEG05PS	94 Payments to Public Education Grant 2005 per student
95PaymntsToJJAEPS05PS	95 Payments to Juvenile Justice Alternative Education Program 2005 per student
96PaymntsToCharterSchls05PS	96 Payments to Charter Schools 2005 per student
97PaymntsTIF05PS	97 Payments to Tax Increment Fund 2005 per student
99OtherChrgs05PS	99 Other Charges 2005 per student
TotalOperExpen05PS	2006 Total Operational Expenditures Per Student
TotalInstruction05PS	2006 Total Instruction Per Student
TotalInstructionRelated05PS	2006 Total Instruction Related Per Student

SPSS Variable Name	Description of variable
TotalOperations05PS	2006 Total Operation Per Student
TotalBasicEDUCCosts05PS	2006 Total Basic Educational Costs Per Student
TotalOperExpen05wo9193PS	2006 Total Operational Expenditures Without 91 and 93 Per Student
06DistNo	2006 District Number
11Instruc06	11 Instruction 2006
12InstrucResMedSvc06	12 Instruction Resource and Media Services 2006
13CurrStaffDev06	13 Curriculum and Staff Development 2006
21InstrucLeadersh06	21 Instructional Leadership 2006
23SchoolLeadsh06	23 School Leadership 2006
31GuidCounsEvalSvc06	31 Guidance Counseling and Evaluation Services 2006
32SocialWorkSvc06	32 Social Work Services 2006
33HealthServ06	33 Health Services 2006
34StudTransp06	34 Student Transportation 2006
35FoodSvc06	35 Food Services 2006
36CoExtraCurrSvc06	36 Co-extracurricular Services 2006
41Leadersh06	41 Leadership 2006
51PlantMainOper06	51 Plant Maintenance and Operations 2006
52SecMonitorSvc06	52 Security and Monitoring Services 2006
53DataProcSvc06	53 Data Processing Services 2006
61CommSvc06	61 Community Services 2006
71DebtService06	71 Debt Service 2006
81Facilities06	81 Facilities 2006
91Recapture06	91 Recapture 2006
92IncrementalCostCh4106	92 Incremental Cost for Chapter 41 2006
93PaymntsSharedSvc06	93 Payments to Shared Services 2006
94PaymntsPEG06	94 Payments to Public Education Grant 2006
95PaymntsToJJAEPS06	95 Payments to Juvenile Justice Alternative Education Program 2006
96PaymntsToCharterSchls06	96 Payments to Charter Schools 2006
97PaymntsTIF06	97 Payments to Tax Increment Fund 2006
99OtherChrgs06	99 Other Charges 2006
TotalOperExpen06	2006 Total Operational Expenditures
TotalInstruction06	2006 Total Instruction

SPSS Variable Name	Description of variable
TotalInstructionRelated06	2006 Total Instruction Related
TotalOperations06	2006 Total Operation
TotalBasicEDUCCosts06	2006 Total Basic Educational Costs
TotalOperExpen06wo9193	2006 Total Operational Expenditures Without 91 93
06TtlStu	2006 Total Students
11Instruc06PS	11 Instruction 2006 per student
12InstrucResMedSvc06PS	12 Instruction Resource and Media Services 2006 per student
13CurrStaffDev06PS	13 Curriculum and Staff Development 2006 per student
21InstrucLeadersh06PS	21 Instructional Leadership 2006 per student
23SchoolLeadsh06PS	23 School Leadership 2006 per student
31GuidCounsEvalSvc06PS	31 Guidance Counseling and Evaluation Services 2006 per student
32SocialWorkSvc06PS	32 Social Work Services 2006 per student
33HealthServ06PS	33 Health Services 2006 per student
34StudTransp06PS	34 Student Transportation 2006 per student
35FoodSvc06PS	35 Food Services 2006 per student
36CoExtraCurrSvc06PS	36 Co-extracurricular Services 2006 per student
41Leadersh06PS	41 Leadership 2006 per student
51PlantMainOper06PS	51 Plant Maintenance and Operations 2006 per student
52SecMonitorSvc06PS	52 Security and Monitoring Services 2006 per student
53DataProcSvc06PS	53 Data Processing Services 2006 per student
61CommSvc06PS	61 Community Services 2006 per student
71DebtService06PS	71 Debt Service 2006 per student
81Facilities06PS	81 Facilities 2006 per student
91Recapture06PS	91 Recapture 2006 per student
92IncrementalCostCh4106PS	92 Incremental Cost for Chapter 41 2006 per student
93PaymntsSharedSvc06PS	93 Payments to Shared Services 2006 per student
94PaymntsPEG06PS	94 Payments to Public Education Grant 2006 per student
95PaymntsToJJAEPS06PS	95 Payments to Juvenile Justice Alternative Education Program 2006 per student
96PaymntsToCharterSchls06PS	96 Payments to Charter Schools 2006 per student
97PaymntsTIF06PS	97 Payments to Tax Increment Fund 2006 per student
99OtherChrgs06PS	99 Other Charges 2006 per student
TotalOperExpen06PS	2006 Total Operational Expenditures Per Student

SPSS Variable Name	Description of variable
TotalInstruction06PS	2006 Total Instruction Per Student
TotalInstructionRelated06PS	2006 Total Instruction Related Per Student
TotalOperations06PS	2006 Total Operation Per Student
TotalBasicEDUCCosts06PS	2006 Total Basic Educational Costs Per Student
TotalOperExpen06wo9193PS	2006 Total Operational Expenditures Without91 and 93 Per Student
07DistNo	2007 District Number
11Instruc07	11 Instruction 2007
12InstrucResMedSvc07	12 Instruction Resource and Media Services 2007
13CurrStaffDev07	13 Curriculum and Staff Development 2007
21InstrucLeadersh07	21 Instructional Leadership 2007
23SchoolLeadsh07	23 School Leadership 2007
31GuidCounsEvalSvc07	31 Guidance Counseling and Evaluation Services 2007
32SocialWorkSvc07	32 Social Work Services 2007
33HealthServ07	33 Health Services 2007
34StudTransp07	34 Student Transportation 2007
35FoodSvc07	35 Food Services 2007
36CoExtraCurrSvc07	36 Co-extracurricular Services 2007
41Leadersh07	41 Leadership 2007
51PlantMainOper07	51 Plant Maintenance and Operations 2007
52SecMonitorSvc07	52 Security and Monitoring Services 2007
53DataProcSvc07	53 Data Processing Services 2007
61CommSvc07	61 Community Services 2007
71DebtService07	71 Debt Service 2007
81Facilities07	81 Facilities 2007
91Recapture07	91 Recapture 2007
92IncrementalCostCh4107	92 Incremental Cost for Chapter 41 2007
93PaymntsSharedSvc07	93 Payments to Shared Services 2007
94PaymntsPEG07	94 Payments to Public Education Grant 2007
95PaymntsToJJAEPS07	95 Payments to Juvenile Justice Alternative Education Program 2007
96PaymntsToCharterSchls07	96 Payments to Charter Schools 2007
97PaymntsTIF07	97 Payments to Tax Increment Fund 2007
99OtherChrgs07	99 Other Charges 2007
TotalOperExpen07	2007 Total Operational Expenditures

SPSS Variable Name	Description of variable
TotalInstruction07	2007 Total Instruction
TotalInstructionRelated07	2007 Total Instruction Related
TotalOperations07	2007 Total Operation
TotalBasicEDUCCosts07	2007 Total Basic Educational Costs
TotalOperExpen07wo9193	2007 Total Operational Expenditures Without 91 and 93
07TtlStu	2007 Total Students
11Instruc07PS	11 Instruction 2007 per student
12InstrucResMedSvc07PS	12 Instruction Resource and Media Services 2007 per student
13CurrStaffDev07PS	13 Curriculum and Staff Development 2007 per student
21InstrucLeadersh07PS	21 Instructional Leadership 2007 per student
23SchoolLeadsh07PS	23 School Leadership 2007 per student
31GuidCounsEvalSvc07PS	31 Guidance Counseling and Evaluation Services 2007 per student
32SocialWorkSvc07PS	32 Social Work Services 2007 per student
33HealthServ07PS	33 Health Services 2007 per student
34StudTransp07PS	34 Student Transportation 2007 per student
35FoodSvc07PS	35 Food Services 2007 per student
36CoExtraCurrSvc07PS	36 Co-extracurricular Services 2007 per student
41Leadersh07PS	41 Leadership 2007 per student
51PlantMainOper07PS	51 Plant Maintenance and Operations 2007 per student
52SecMonitorSvc07PS	52 Security and Monitoring Services 2007 per student
53DataProcSvc07PS	53 Data Processing Services 2007 per student
61CommSvc07PS	61 Community Services 2007 per student
71DebtService07PS	71 Debt Service 2007 per student
81Facilities07PS	81 Facilities 2007 per student
91Recapture07PS	91 Recapture 2007 per student
92IncrementalCostCh4107PS	92 Incremental Cost for Chapter 41 2007 per student
93PaymntsSharedSvc07PS	93 Payments to Shared Services 2007 per student
94PaymntsPEG07PS	94 Payments to Public Education Grant 2007 per student
95PaymntsToJJAEPS07PS	95 Payments to Juvenile Justice Alternative Education Program 2007 per student
96PaymntsToCharterSchls07PS	96 Payments to Charter Schools 2007 per student
97PaymntsTIF07PS	97 Payments to Tax Increment Fund 2007 per student
99OtherChrgs07PS	99 Other Charges 2007 per student

SPSS Variable Name	Description of variable
TotalOperExpen07PS	2007 Total Operational Expenditures Per Student
TotalInstruction07PS	2007 Total Instruction Per Student
TotalInstructionRelated07PS	2007 Total Instruction Related Per Student
TotalOperations07PS	2007 Total Operation Per Student
TotalBasicEDUCCosts07PS	2007 Total Basic Educational Costs Per Student
TotalOperExpen07wo9193PS	2007 Total Operational Expenditures Without 91 and 93 Per Student
08DistNo	2008 District Number
11Instruc08	11 Instruction 2008
12InstrucResMedSvc08	12 Instruction Resource and Media Services 2008
13CurrStaffDev08	13 Curriculum and Staff Development 2008
21InstrucLeadersh08	21 Instructional Leadership 2008
23SchoolLeadsh08	23 School Leadership 2008
31GuidCounsEvalSvc08	31 Guidance Counseling and Evaluation Services 2008
32SocialWorkSvc08	32 Social Work Services 2008
33HealthServ08	33 Health Services 2008
34StudTransp08	34 Student Transportation 2008
35FoodSvc08	35 Food Services 2008
36CoExtraCurrSvc08	36 Co-extracurricular Services 2008
41Leadersh08	41 Leadership 2008
51PlantMainOper08	51 Plant Maintenance and Operations 2008
52SecMonitorSvc08	52 Security and Monitoring Services 2008
53DataProcSvc08	53 Data Processing Services 2008
61CommSvc08	61 Community Services 2008
71DebtService08	71 Debt Service 2008
81Facilities08	81 Facilities 2008
91Recapture08	91 Recapture 2008
92IncrementalCostCh4108	92 Incremental Cost for Chapter 41 2008
93PaymntsSharedSvc08	93 Payments to Shared Services 2008
94PaymntsPEG08	94 Payments to Public Education Grant 2008
95PaymntsToJJAEPS08	95 Payments to Juvenile Justice Alternative Education Program 2008
96PaymntsToCharterSchls08	96 Payments to Charter Schools 2008
97PaymntsTIF08	97 Payments to Tax Increment Fund 2008
99OtherChrgs08	99 Other Charges 2008

SPSS Variable Name	Description of variable
TotalOperExpen08	2008 Total Operational Expenditures
TotalInstruction08	2008 Total Instruction
TotalInstructionRelated08	2008 Total Instruction Related
TotalOperations08	2008 Total Operation
TotalBasicEDUCCosts08	2008 Total Basic Educational Costs
TotalOperExpen08wo9193	2008 Total Operational Expenditures Without 91 and 93
08TtlStu_A	2008 Total Students
11Instruc08PS	11 Instruction 2008 per student
12InstrucResMedSvc08PS	12 Instruction Resource and Media Services 2008 per student
13CurrStaffDev08PS	13 Curriculum and Staff Development 2008 per student
21InstrucLeadersh08PS	21 Instructional Leadership 2008 per student
23SchoolLeadsh08PS	23 School Leadership 2008 per student
31GuidCounsEvalSvc08PS	31 Guidance Counseling and Evaluation Services 2008 per student
32SocialWorkSvc08PS	32 Social Work Services 2008 per student
33HealthServ08PS	33 Health Services 2008 per student
34StudTransp08PS	34 Student Transportation 2008 per student
35FoodSvc08PS	35 Food Services 2008 per student
36CoExtraCurrSvc08PS	36 Co-extracurricular Services 2008 per student
41Leadersh08PS	41 Leadership 2008 per student
51PlantMainOper08PS	51 Plant Maintenance and Operations 2008 per student
52SecMonitorSvc08PS	52 Security and Monitoring Services 2008 per student
53DataProcSvc08PS	53 Data Processing Services 2008 per student
61CommSvc08PS	61 Community Services 2008 per student
71DebtService08PS	71 Debt Service 2008 per student
81Facilities08PS	81 Facilities 2008 per student
91Recapture08PS	91 Recapture 2008 per student
92IncrementalCostCh4108PS	92 Incremental Cost for Chapter 41 2008 per student
93PaymntsSharedSvc08PS	93 Payments to Shared Services 2008 per student
94PaymntsPEG08PS	94 Payments to Public Education Grant 2008 per student
95PaymntsToJJAEPS08PS	95 Payments to Juvenile Justice Alternative Education Program 2008 per student
96PaymntsToCharterSchls08PS	96 Payments to Charter Schools 2008 per student
97PaymntsTIF08PS	97 Payments to Tax Increment Fund 2008 per student

SPSS Variable Name	Description of variable
99OtherChrgs08PS	99 Other Charges 2008 per student
TotalOperExpen08PS	2008 Total Operational Expenditures Per Student
TotalInstruction08PS	2008 Total Instruction Per Student
TotalInstructionRelated08PS	2008 Total Instruction Related Per Student
TotalOperations08PS	2008 Total Operation Per Student
TotalBasicEDUCCosts08PS	2008 Total Basic Educational Costs Per Student
TotalOperExpen08wo9193PS	2008 Total Operational Expenditures Without 91 and 93 Per Student
04DistNo	2004 District Number
04TtlStu	2004 Total Students
11Instruc04PS	11 Instruction 2004 per student
12InstrucResMedSvc04PS	12 Instruction Resource and Media Services 2004 per student
13CurrStaffDev04PS	13 Curriculum and Staff Development 2004 per student
21InstrucLeadersh04PS	21 Instructional Leadership 2004 per student
23SchoolLeadsh04PS	23 School Leadership 2004 per student
31GuidCounsEvalSvc04PS	31 Guidance Counseling and Evaluation Services 2004 per student
32SocialWorkSvc04PS	32 Social Work Services 2004 per student
33HealthServ04PS	33 Health Services 2004 per student
34StudTransp04PS	34 Student Transportation 2004 per student
35FoodSvc04PS	35 Food Services 2004 per student
36CoExtraCurrSvc04PS	36 Co-extracurricular Services 2004 per student
41Leadersh04PS	41 Leadership 2004 per student
51PlantMainOper04PS	51Leadersh 2004 per student
52SecMonitorSvc04PS	52 Security and Monitoring Services 2004 per student
53DataProcSvc04PS	53 Data Processing Services 2004 per student
61CommSvc04PS	61 Community Services 004 per student
71DebtService04PS	71 Debt Service 2004 per student
81Facilities04PS	81 Facilities 2004 per student
91Recapture04PS	91 Recapture 2004 per student
92IncrementalCostCh4104PS	92 Incremental Cost for Chapter 41 2004 per student
93PaymntsSharedSvc04PS	93 Payments to Shared Services 2004 per student
94PaymntsPEG04PS	94 Payments to Public Education Grant 2004 per student
95PaymntsToJJAEPS04PS	95 Payments to Juvenile Justice Alternative Education Program 2004 per student

SPSS Variable Name	Description of variable
96PaymntsToCharterSchls04PS	96 Payments to Charter Schools 2004 per student
97PaymntsTIF04PS	97 Payments to Tax Increment Fund 2004 per student
99OtherChrgs04PS	99 Other Charges 2004 per student
TotalOperExpen04PS	Total Operating Expenses 2004 per student
TotalInstruction04PS	Total Instruction 2004 per student
TotalInstructionRelated04PS	Total Instruction Related 2004 per student
TotalOperations04PS	Total Operations 2004 per student
TotalBasicEDUCCosts04PS	Total Basic Educational Costs 2004 per student
TotalOperExpen04wo9193PS	Total Operating Expenses 2004 without 91 and 93 per student
05TtlStu	2005 Total Students
11Instruc05PS	11 Instruction 2005 per student
12InstrucResMedSvc05PS	12 Instruction Resource and Media Services 2005 per student
13CurrStaffDev05PS	13 Curriculum and Staff Development 2005 per student
21InstrucLeadersh05PS	21 Instructional Leadership 2005 per student
23SchoolLeadsh05PS	23 School Leadership 2005 per student
31GuidCounsEvalSvc05PS	31 Guidance Counseling and Evaluation Services 2005 per student
32SocialWorkSvc05PS	32 Social Work Services 2005 per student
33HealthServ05PS	33 Health Services 2005 per student
34StudTransp05PS	34 Student Transportation 2005 per student
35FoodSvc05PS	35 Food Services 2005 per student
36CoExtraCurrSvc05PS	36 Co-extracurricular Services 2005 per student
41Leadersh05PS	41 Leadership 2005 per student
51PlantMainOper05PS	51 Plant Maintenance and Operations 2005 per student
52SecMonitorSvc05PS	52 Security and Monitoring Services 2005 per student
53DataProcSvc05PS	53 Data Processing Services 2005 per student
61CommSvc05PS	61 Community Services 2005 per student
71DebtService05PS	71 Debt Service 2005 per student
81Facilities05PS	81 Facilities 2005 per student
91Recapture05PS	91 Recapture 2005 per student
92IncrementalCostCh4105PS	92 Incremental Cost for Chapter 41 2005 per student
93PaymntsSharedSvc05PS	93 Payments to Shared Services 2005 per student
94PaymntsPEG05PS	94 Payments to Public Education Grant 2005 per student

SPSS Variable Name	Description of variable
95PaymntsToJJAEPS05PS	95 Payments to Juvenile Justice Alternative Education Program 2005 per student
96PaymntsToCharterSchls05PS	96 Payments to Charter Schools 2005 per student
97PaymntsTIF05PS	97 Payments to Tax Increment Fund 2005 per student
99OtherChrgs05PS	99 Other Charges 2005 per student
TotalOperExpen05PS	Total Operating Expenses 2005 per student
TotalInstruction05PS	Total Instruction 2005 per student
TotalInstructionRelated05PS	Total Instruction Related 2005 per student
TotalOperations05PS	Total Operations 2005 per student
TotalBasicEDUCCosts05PS	Total Basic Educational Costs 2005 per student
TotalOperExpen05wo9193PS	Total Operating Expenses 2005 without 91 and 93 per student
06TtlStu	2006 Total Students
11Instruc06PS	11 Instruction 2006 per student
12InstrucResMedSvc06PS	12 Instruction Resource and Media Services 2006 per student
13CurrStaffDev06PS	13 Curriculum and Staff Development 2006 per student
21InstrucLeadersh06PS	21 Instructional Leadership 2006 per student
23SchoolLeadsh06PS	23 School Leadership 2006 per student
31GuidCounsEvalSvc06PS	31 Guidance Counseling and Evaluation Services 2006 per student
32SocialWorkSvc06PS	32 Social Work Services 2006 per student
33HealthServ06PS	33 Health Services 2006 per student
34StudTransp06PS	34 Student Transportation 2006 per student
35FoodSvc06PS	35 Food Services 2006 per student
36CoExtraCurrSvc06PS	36 Co-extracurricular Services 2006 per student
41Leadersh06PS	41 Leadership 2006 per student
51PlantMainOper06PS	51 Plant Maintenance and Operations 2006 per student
52SecMonitorSvc06PS	52 Security and Monitoring Services 2006 per student
53DataProcSvc06PS	53 Data Processing Services 2006 per student
61CommSvc06PS	61 Community Services 2006 per student
71DebtService06PS	71 Debt Service 2006 per student
81Facilities06PS	81 Facilities 2006 per student
91Recapture06PS	91 Recapture 2006 per student
92IncrementalCostCh4106PS	92 Incremental Cost for Chapter 41 2006 per student
93PaymntsSharedSvc06PS	93 Payments to Shared Services 2006 per student

SPSS Variable Name	Description of variable
94PaymntsPEG06PS	94 Payments to Public Education Grant 2006 per student
95PaymntsToJJAEPS06PS	95 Payments to Juvenile Justice Alternative Education Program 2006 per student
96PaymntsToCharterSchls06PS	96 Payments to Charter Schools 2006 per student
97PaymntsTIF06PS	97 Payments to Tax Increment Fund 2006 per student
99OtherChrgs06PS	99 Other Charges 2006 per student
TotalOperExpen06PS	Total Operating Expenses 2006 per student
TotalInstruction06PS	Total Instruction 2006 per student
TotalInstructionRelated06PS	Total Instruction Related 2006 per student
TotalOperations06PS	Total Operations 2006 per student
TotalBasicEDUCCosts06PS	Total Basic Educational Costs 2006 per student
TotalOperExpen06wo9193PS	Total Operating Expenses 2006 without 91 and 93 per student
07TtlStu_B	2007 Total Students
11Instruc07PS	11 Instruction 2007 per student
12InstrucResMedSvc07PS	12 Instruction Resource and Media Services 2007 per student
13CurrStaffDev07PS	13 Curriculum and Staff Development 2007 per student
21InstrucLeadersh07PS	21 Instructional Leadership 2007 per student
23SchoolLeadsh07PS	23 School Leadership 2007 per student
31GuidCounsEvalSvc07PS	31 Guidance Counseling and Evaluation Services 2007 per student
32SocialWorkSvc07PS	32 Social Work Services 2007 per student
33HealthServ07PS	33 Health Services 2007 per student
34StudTransp07PS	34 Student Transportation 2007 per student
35FoodSvc07PS	35 Food Services 2007 per student
36CoExtraCurrSvc07PS	36 Co-extracurricular Services 2007 per student
41Leadersh07PS	41 Leadership 2007 per student
51PlantMainOper07PS	51 Plant Maintenance and Operations 2007 per student
52SecMonitorSvc07PS	52 Security and Monitoring Services 2007 per student
53DataProcSvc07PS	53 Data Processing Services 2007 per student
61CommSvc07PS	61 Community Services 2007 per student
71DebtService07PS	71 Debt Service 2007 per student
81Facilities07PS	81 Facilities 2007 per student
91Recapture07PS	91 Recapture 2007 per student
92IncrementalCostCh4107PS	92 Incremental Cost for Chapter 41 2007 per student

SPSS Variable Name	Description of variable
93PaymntsSharedSvc07PS	93 Payments to Shared Services 2007 per student
94PaymntsPEG07PS	94 Payments to Public Education Grant 2007 per student
95PaymntsToJJAEPS07PS	95 Payments to Juvenile Justice Alternative Education Program 2007 per student
96PaymntsToCharterSchls07PS	96 Payments to Charter Schools 2007 per student
97PaymntsTIF07PS	97 Payments to Tax Increment Fund 2007 per student
99OtherChrgs07PS	99 Other Charges 2007 per student
TotalOperExpen07PS	Total Operating Expenses 2007 per student
TotalInstruction07PS	Total Instruction 2007 per student
TotalInstructionRelated07PS	Total Instruction Related 2007 per student
TotalOperations07PS	Total Operations 2007 per student
TotalBasicEDUCCosts07PS	Total Basic Educational Costs 2007 per student
TotalOperExpen07wo9193PS	Total Operating Expenses 2007 without 91 and 93 per student
08TtlStu	2008 Total Students
11Instruc08PS	11 Instruction 2008 per student
12InstrucResMedSvc08PS	12 Instruction Resource and Media Services 2008 per student
13CurrStaffDev08PS	13 Curriculum and Staff Development 2008 per student
21InstrucLeadersh08PS	21 Instructional Leadership 2008 per student
23SchoolLeadsh08PS	23 School Leadership 2008 per student
31GuidCounsEvalSvc08PS	31 Guidance Counseling and Evaluation Services 2008 per student
32SocialWorkSvc08PS	32 Social Work Services 2008 per student
33HealthServ08PS	33 Health Services 2008 per student
34StudTransp08PS	34 Student Transportation 2008 per student
35FoodSvc08PS	35 Food Services 2008 per student
36CoExtraCurrSvc08PS	36 Co-extracurricular Services 2008 per student
41Leadersh08PS	41 Leadership 2008 per student
51PlantMainOper08PS	51 Plant Maintenance and Operations 2008 per student
52SecMonitorSvc08PS	52 Security and Monitoring Services 2008 per student
53DataProcSvc08PS	53 Data Processing Services 2008 per student
61CommSvc08PS	61 Community Services 2008 per student
71DebtService08PS	71 Debt Service 2008 per student
81Facilities08PS	81 Facilities 2008 per student
91Recapture08PS	91 Recapture 2008 per student

SPSS Variable Name	Description of variable
92IncrementalCostCh4108PS	92 Incremental Cost for Chapter 41 2008 per student
93PaymntsSharedSvc08PS	93 Payments to Shared Services 2008 per student
94PaymntsPEG08PS	94 Payments to Public Education Grant 2008 per student
95PaymntsToJJAEPS08PS	95 Payments to Juvenile Justice Alternative Education Program 2008 per student
96PaymntsToCharterSchls08PS	96 Payments to Charter Schools 2008 per student
97PaymntsTIF08PS	97 Payments to Tax Increment Fund 2008 per student
99OtherChrgs08PS	99 Other Charges 2008 per student
TotalOperExpen08PS	Total Operating Expenses 2008 per student
TotalInstruction08PS	Total Instruction 2008 per student
TotalInstructionRelated08PS	Total Instruction Related 2008 per student
TotalOperations08PS	Total Operations 2008 per student
TotalBasicEDUCCosts08PS	Total Basic Educational Costs 2008 per student
TotalOperExpen08wo9193PS	Total Operating Expenses 2008 without 91 and 93 per student
0405Chng11InstrucPS	2004 2005 Change 11 Instruction per student
0405Chng12InstrucResMedSvcPS	2004 2005 Change 12 Instruction Resource and Media Services per student
0405Chng13CurrStaffDevPS	2004 2005 Change 13 Curriculum and Staff Development per student
0405Chng21InstrucLeadershPS	2004 2005 Change 21 Instructional Leadership per student
0405Chng23SchoolLeadshPS	2004 2005 Change 23 School Leadership per student
0405Chng31GuidCounsEvalSvcPS	2004 2005 Change 31 Guidance Counseling and Evaluation Services per student
0405Chng32SocialWorkSvcPS	2004 2005 Change 32 Social Work Services per student
0405ChngHealthServPS	2004 2005 Change Health Services per student
0405Chng34StudTranspPS	2004 2005 Change 34 Student Transportation per student
0405Chng35FoodSvcPS	2004 2005 Change 35 Food Services per student
0405Chng36CoExtraCurrSvcPS	2004 2005 Change 36 Co-extracurricular Services per student
0405Chng41LeadershPS	2004 2005 Change 41 Leadership per student
0405Chng51PlantMainOperPS	2004 2005 Change 51 Plant Maintenance and Operations per student
0405Chng52SecMonitorSvcPS	2004 2005 Change 52 Security and Monitoring Services per student
0405Chng53DataProcSvcPS	2004 2005 Change 53 Data Processing Services per student
0405Chng61CommSvcPS	2004 2005 Change 61 Community Services per student
0405Chng71DebtServicePS	2004 2005 Change 71 Debt Service per student
0405Chng81FacilitiesPS	2004 2005 Change 81 Facilities per student

SPSS Variable Name	Description of variable
0405Chng91RecapturePS	2004 2005 Change 91 Recapture per student
0405Chng92IncrementalCostCh41PS	2004 2005 Change 92 Incremental Cost for Chapter 41 per student
0405Chng93PaymntsSharedSvcPS	2004 2005 Change 93 Payments to Shared Services per student
0405Chng94PaymntsPEGPS	2004 2005 Change 94 Payments to Public Education Grant per student
0405Chng95PaymntsToJJAEPSPS	2004 2005 Change 95 Payments to Juvenile Justice Alternative Education Program per student
0405Chng96PaymntsToCharterSchlsPS	2004 2005 Change 96 Payments to Charter Schools per student
0405Chng97PaymntsTIFPS	2004 2005 Change 97 Payments to Tax Increment Fund per student
0405Chng99OtherChrgsPS	2004 2005 Change 99 Other Charges per student
0405ChngTotalOperExpenPS	2004 2005 Change Total Operating Expenses per student
0405ChngTotalInstructionPS	2004 2005 Change Total Instruction per student
0405ChngTotalInstructionRelatedPS	2004 2005 Change Total Instruction Related per student
0405ChngTotalOperationsPS	2004 2005 Change Total Operations per student
0405ChngTotalBasicEDUCCostsPS	2004 2005 Change Total Basic Educational Costs per student
0405ChngTotalOperExpenwo9193PS	2004 2005 Change TotalOperExpenwo9193 per student
0506Chng11InstrucPS	2005 2006 Change 11 Instruction per student
0506Chng12InstrucResMedSvcPS	2005 2006 Change 12 Instruction Resource and Media Services per student
0506Chng13CurrStaffDevPS	2005 2006 Change 13 Curriculum and Staff Development per student
0506Chng21InstrucLeadershPS	2005 2006 Change 21 Instructional Leadership per student
0506Chng23SchoolLeadshPS	2005 2006 Change 23 School Leadership per student
0506Chng31GuidCounsEvalSvcPS	2005 2006 Change 31 Guidance Counseling and Evaluation Services per student
0506Chng32SocialWorkSvcPS	2005 2006 Change 32 Social Work Services per student
0506ChngHealthServPS	2005 2006 Change Health Services per student
0506Chng34StudTranspPS	2005 2006 Change 34 Student Transportation per student
0506Chng35FoodSvcPS	2005 2006 Change 35 Food Services per student
0506Chng36CoExtraCurrSvcPS	2005 2006 Change 36Co&ExtraCurrSvc per student
0506Chng41LeadershPS	2005 2006 Change 41 Leadership per student
0506Chng51PlantMainOperPS	2005 2006 Change 51 Plant Maintenance and Operations per student
0506Chng52SecMonitorSvcPS	2005 2006 Change 52 Security and Monitoring Services per student
0506Chng53DataProcSvcPS	2005 2006 Change 53 Data Processing Services per student
0506Chng61CommSvcPS	2005 2006 Change 61 Community Services per student
0506Chng71DebtServicePS	2005 2006 Change 71 Debt Service per student

SPSS Variable Name	Description of variable
0506Chng81FacilitiesPS	2005 2006 Change 81 Facilities per student
0506Chng91RecapturePS	2005 2006 Change 91 Recapture per student
0506Chng92IncrementalCostCh41PS	2005 2006 Change 92 Incremental Cost for Chapter 41 per student
0506Chng93PaymntsSharedSvcPS	2005 2006 Change 93 Payments to Shared Services per student
0506Chng94PaymntsPEGPS	2005 2006 Change 94 Payments to Public Education Grant per student
0506Chng95PaymntsToJJAEPSPS	2005 2006 Change 95 Payments to Juvenile Justice Alternative Education Program per student
0506Chng96PaymntsToCharterSchlsPS	2005 2006 Change 96 Payments to Charter Schools per student
0506Chng97PaymntsTIFPS	2005 2006 Change 97 Payments to Tax Increment Fund per student
0506Chng99OtherChrgsPS	2005 2006 Change 99 Other Charges per student
0506ChngTotalOperExpenPS	2005 2006 Change Total Operating Expenses per student
0506ChngTotalInstructionPS	2005 2006 Change Total Instruction per student
0506ChngTotalInstructionRelatedPS	2005 2006 Change Total Instruction Related per student
0506ChngTotalOperationsPS	2005 2006 Change Total Operations per student
0506ChngTotalBasicEDUCCostsPS	2005 2006 Change Total Basic Educational Costs per student
0506ChngTotalOperExpenwo9193PS	2005 2006 Change Total Operating Expenses without function 91 93 per student
0607Chng11InstrucPS	2006 2007 Change 11 Instruction per student
0607Chng12InstrucResMedSvcPS	2006 2007 Change 12 Instruction Resource and Media Services per student
0607Chng13CurrStaffDevPS	2006 2007 Change 13 Curriculum and Staff Development per student
0607Chng21InstrucLeadershPS	2006 2007 Change 21 Instructional Leadership per student
0607Chng23SchoolLeadshPS	2006 2007 Change 23 School Leadership per student
0607Chng31GuidCounsEvalSvcPS	2006 2007 Change 31 Guidance Counseling and Evaluation Services per student
0607Chng32SocialWorkSvcPS	2006 2007 Change 32 Social Work Services per student
0607ChngHealthServPS	2006 2007 Change Health Services per student
0607Chng34StudTranspPS	2006 2007 Change 34 Student Transportation per student
0607Chng35FoodSvcPS	2006 2007 Change 35 Food Services per student
0607Chng36CoExtraCurrSvcPS	2006 2007 Change 36 Co-extracurricular Services per student
0607Chng41LeadershPS	2006 2007 Change 41 Leadership per student
0607Chng51PlantMainOperPS	2006 2007 Change 51 Plant Maintenance and Operations per student
0607Chng52SecMonitorSvcPS	2006 2007 Change 52 Security and Monitoring Services per student
0607Chng53DataProcSvcPS	2006 2007 Change 53 Data Processing Services per student

SPSS Variable Name	Description of variable
0607Chng61CommSvcPS	2006 2007 Change 61 Community Services per student
0607Chng71DebtServicePS	2006 2007 Change 71 Debt Service per student
0607Chng81FacilitiesPS	2006 2007 Change 81 Facilities per student
0607Chng91RecapturePS	2006 2007 Change 91 Recapture per student
0607Chng92IncrementalCostCh41PS	2006 2007 Change 92 Incremental Cost for Chapter 41 per student
0607Chng93PaymntsSharedSvcPS	2006 2007 Change 93 Payments to Shared Services per student
0607Chng94PaymntsPEGPS	2006 2007 Change 94 Payments to Public Education Grant per student
0607Chng95PaymntsToJJAEPSPS	2006 2007 Change 95 Payments to Juvenile Justice Alternative Education Program per student
0607Chng96PaymntsToCharterSchlsPS	2006 2007 Change 96 Payments to Charter Schools per student
0607Chng97PaymntsTIFPS	2006 2007 Change 97 Payments to Tax Increment Fund per student
0607Chng99OtherChrgsPS	2006 2007 Change 99 Other Charges per student
0607ChngTotalOperExpenPS	2006 2007 Change Total Operating Expenses per student
0607ChngTotalInstructionPS	2006 2007 Change Total Instruction per student
0607ChngTotalInstructionRelatedPS	2006 2007 Change Total Instruction Related per student
0607ChngTotalOperationsPS	2006 2007 Change Total Operations per student
0607ChngTotalBasicEDUCCostsPS	2006 2007 Change Total Basic Educational Costs per student
0607ChngTotalOperExpenwo9193PS	2006 2007 Change TotalOperExpenwo9193 per student
0708Chng11InstrucPS	2007 2008 Change 11 Instruction per student
0708Chng12InstrucResMedSvcPS	2007 2008 Change 12 Instruction Resource and Media Services per student
0708Chng13CurrStaffDevPS	2007 2008 Change 13 Curriculum and Staff Development per student
0708Chng21InstrucLeadershPS	2007 2008 Change 21 Instructional Leadership per student
0708Chng23SchoolLeadshPS	2007 2008 Change 23 School Leadership per student
0708Chng31GuidCounsEvalSvcPS	2007 2008 Change 31 Guidance Counseling and Evaluation Services per student
0708Chng32SocialWorkSvcPS	2007 2008 Change 32 Social Work Services per student
0708ChngHealthServPS	2007 2008 Change Health Services per student
0708Chng34StudTranspPS	2007 2008 Change 34 Student Transportation per student
0708Chng35FoodSvcPS	2007 2008 Change 35 Food Services per student
0708Chng36CoExtraCurrSvcPS	2007 2008 Change 36 Co-extracurricular Services per student
0708Chng41LeadershPS	2007 2008 Change 41 Leadership per student

SPSS Variable Name	Description of variable
0708Chng51PlantMainOperPS	2007 2008 Change 51 Plant Maintenance and Operations per student
0708Chng52SecMonitorSvcPS	2007 2008 Change 52 Security and Monitoring Services per student
0708Chng53DataProcSvcPS	2007 2008 Change 53 Data Processing Services per student
0708Chng61CommSvcPS	2007 2008 Change 61 Community Services per student
0708Chng71DebtServicePS	2007 2008 Change 71 Debt Service per student
0708Chng81FacilitiesPS	2007 2008 Change 81 Facilities per student
0708Chng91RecapturePS	2007 2008 Change 91 Recapture per student
0708Chng92IncrementalCostCh41PS	2007 2008 Change 92 Incremental Cost for Chapter 41 per student
0708Chng93PaymntsSharedSvcPS	2007 2008 Change 93 Payments to Shared Services per student
0708Chng94PaymntsPEGPS	2007 2008 Change 94 Payments to Public Education Grant per student
0708Chng95PaymntsToJJAEPSPS	2007 2008 Change 95 Payments to Juvenile Justice Alternative Education Program per student
0708Chng96PaymntsToCharterSchlsPS	2007 2008 Change 96 Payments to Charter Schools per student
0708Chng97PaymntsTIFPS	2007 2008 Change 97 Payments to Tax Increment Fund per student
0708Chng99OtherChrgsPS	2007 2008 Change 99 Other Charges per student
0708ChngTotalOperExpenPS	2007 2008 Change Total Operating Expenses per student
0708ChngTotalInstructionPS	2007 2008 Change Total Instruction per student
0708ChngTotalInstructionRelatedPS	2007 2008 Change Total Instruction Related per student
0708ChngTotalOperationsPS	2007 2008 Change Total Operations per student
0708ChngTotalBasicEDUCCostsPS	2007 2008 Change Total Basic Educational Costs per student
0708ChngTotalOperExpenwo9193PS	2007 2008 Change TotalOperExpenwo9193 per student
0308Chng11InstrucPS	2003 2008 Change 11 Instruction per student
0308Chng12InstrucResMedSvcPS	2003 2008 Change 12 Instruction Resource and Media Services per student
0308Chng13CurrStaffDevPS	2003 2008 Change 13 Curriculum and Staff Development per student
0308Chng21InstrucLeadershPS	2003 2008 Change 21 Instructional Leadership per student
0308Chng23SchoolLeadshPS	2003 2008 Change 23 School Leadership per student
0308Chng31GuidCounsEvalSvcPS	2003 2008 Change 31 Guidance Counseling and Evaluation Services per student
0308Chng32SocialWorkSvcPS	2003 2008 Change 32 Social Work Services per student
0308ChngHealthServPS	2003 2008 Change Health Services per student
0308Chng34StudTranspPS	2003 2008 Change 34 Student Transportation per student
0308Chng35FoodSvcPS	2003 2008 Change 35 Food Services per student

SPSS Variable Name	Description of variable
0308Chng36CoExtraCurrSvcPS	2003 2008 Change 36 Co-extracurricular Services per student
0308Chng41LeadershPS	2003 2008 Change 41 Leadership per student
0308Chng51PlantMainOperPS	2003 2008 Change 51 Plant Maintenance and Operations per student
0308Chng52SecMonitorSvcPS	2003 2008 Change 52 Security and Monitoring Services per student
0308Chng53DataProcSvcPS	2003 2008 Change 53 Data Processing Services per student
0308Chng61CommSvcPS	2003 2008 Change 61 Community Services per student
0308Chng71DebtServicePS	2003 2008 Change 71 Debt Service per student
0308Chng81FacilitiesPS	2003 2008 Change 81 Facilities per student
0308Chng91RecapturePS	2003 2008 Change 91 Recapture per student
0308Chng92IncrementalCostCh41PS	2003 2008 Change 92 Incremental Cost for Chapter 41 per student
0308Chng93PaymntsSharedSvcPS	2003 2008 Change 93 Payments to Shared Services per student
0308Chng94PaymntsPEGPS	2003 2008 Change 94 Payments to Public Education Grant per student
0308Chng95PaymntsToJJAEPSPS	2003 2008 Change 95 Payments to Juvenile Justice Alternative Education Program per student
0308Chng96PaymntsToCharterSchlsPS	2003 2008 Change 96 Payments to Charter Schools per student
0308Chng97PaymntsTIFPS	2003 2008 Change 97 Payments to Tax Increment Fund per student
0308Chng99OtherChrgsPS	2003 2008 Change 99 Other Charges per student
0308ChngTotalOperExpenPS	2003 2008 Change Total Operating Expenses per student
0308ChngTotalInstructionPS	2003 2008 Change Total Instruction per student
0308ChngTotalInstructionRelatedPS	2003 2008 Change Total Instruction Related per student
0308ChngTotalOperationsPS	2003 2008 Change Total Operations per student
0308ChngTotalBasicEDUCCostsPS	2003 2008 Change Total Basic Educational Costs per student
0308ChngTotalOperExpenwo9193PS	2003 2008 Change TotalOperExpenwo9193 per student
04DistNo	2004 District Number
04CNTYNAME	2004 County Name
04COUNTY	2004 County Number
04DISTNAME	2004 District Name
04D_RATING	2004 District Rating
04REGION	2004 Region Number
04Exem	2004 Exemplary Rating
04Recog	2004 Recognized Rating
04Accep	2004 Acceptable Rating

SPSS Variable Name	Description of variable
04Low	2004 Low Rating
04Rating	2004 Study Created Ordinal Rating
05DistNo	2005 District Number
05CNTYNAME	2005 County Name
05COUNTY	2005 County Number
05DISTNAM2	2005 District Name
05D_RATING	2005 District Rating
05REGION	2005 Region Number
05Exem	2005 Exemplary Rating
05Recog	2005 Recognized Rating
05Accep	2005 Acceptable Rating
05Low	2005 Low Rating
05Rating	2005 Study Created Ordinal Rating
06DistNo	2006 District Number
06CNTYNAME	2006 County Name
06COUNTY	2006 County Number
06DISTNAM	2006 District Name
06DPETALLC	2006 District Total Student Count
06D_RATING	2006 District Rating
06REGION	2006 Region Number
06Exem	2006 Exemplary Rating
06Recog	2006 Recognized Rating
06Accep	2006 Acceptable Rating
06Low	2006 Low Rating
06Rating	2006 Study Created Ordinal Rating
07DistNo	2007 District Number
07CNTYNAME	2007 County Name
07COUNTY	2007 County Number
07DISTNAM	2007 District Name
07DPETALLC	2007 District Total Student Count
07D_RATING	2007 District Rating
07REGION	2007 Region Number
07Exem	2007 Exemplary Rating

SPSS Variable Name	Description of variable
07Recog	2007 Recognized Rating
07Accep	2007 Acceptable Rating
07Low	2007 Low Rating
07Rating	2007 Study Created Ordinal Rating
08DistNo	2008 District Number
08CNTYNAME	2008 County Name
08COUNTY	2008 County Number
08DISTNAM2	2008 District Name
08DPETALLC	2008 District Total Student Count
08D_RATING	2008 District Rating
07REGION	2008 Region Number
08Exem	2008 Exemplary Rating
08Recog	2008 Recognized Rating
08Accep	2008 Acceptable Rating
08Low	2008 Low Rating
08Rating	2008 Study Created Ordinal Rating
04Rating	2004 Rating
05Rating	2005 Rating
0405RtgChange	2004 2005 Rating Change
05Rating	2005 Rating
06Rating	2006 Rating
0506RtgChange	2005 2006 Rating Change
06Rating	2006 Rating
07Rating	2007 Rating
0607RtgChange	2006 2007 Rating Change
07Rating	2007 Rating
08Rating	2008 Rating
0708RtgChange	2007 2008 Rating Change
0408NetChange	2004 2008 Net Rating Change

Appendix E: At Risk Criteria for the State of Texas

AT-RISK-INDICATOR-CODE indicates whether a student is currently identified as at-risk of dropping out of school using state-defined criteria only (TEC §29.081, Compensatory and Accelerated Instruction). Please note that a student with a disability may be considered to be at-risk of dropping out of school if the student meets one or more of the statutory criteria for being in an at-risk situation that is not considered to be part of the student‘s disability. A student with a disability is not automatically coded as being in an at-risk situation. Districts should use the student's individualized education program (IEP) and other appropriate information to make the determination.

A student at-risk of dropping out of school includes each student who is under 21 years of age and who:

1. is in prekindergarten, kindergarten or grade 1, 2, or 3 and did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year;

2. is in grade 7, 8, 9, 10, 11, or 12 and did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester;

3. was not advanced from one grade level to the next for one or more school years;

4. did not perform satisfactorily on an assessment instrument administered to the student under TEC Subchapter B, Chapter 39, and who has not in the previous or current school year subsequently performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument;

5. is pregnant or is a parent;

6. has been placed in an alternative education program in accordance with TEC §37.006 during the preceding or current school year;

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